

BILLINGS
PUBLIC SCHOOLS
Inspire Educate Empower

2025-26 Budget



BILLINGS
PUBLIC SCHOOLS

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Billings Public Schools serves a diverse and expansive community, extending beyond the city of Billings itself. The system is divided into two distinct districts: Elementary District No. 2 and High School District No. 2. Covering approximately 33 square miles, the Elementary District serves a population of 120,880, while the High School District includes eight elementary districts, spanning 703 square miles with a population of 143,558.

Governed by elected boards of trustees, these districts operate under the guidelines of Montana state law, which mandates annual budget adoption for funds supported by property taxes.

This financial planning is crucial for maintaining the districts' offerings, which encompass a comprehensive range of educational services from pre-kindergarten through adult education.

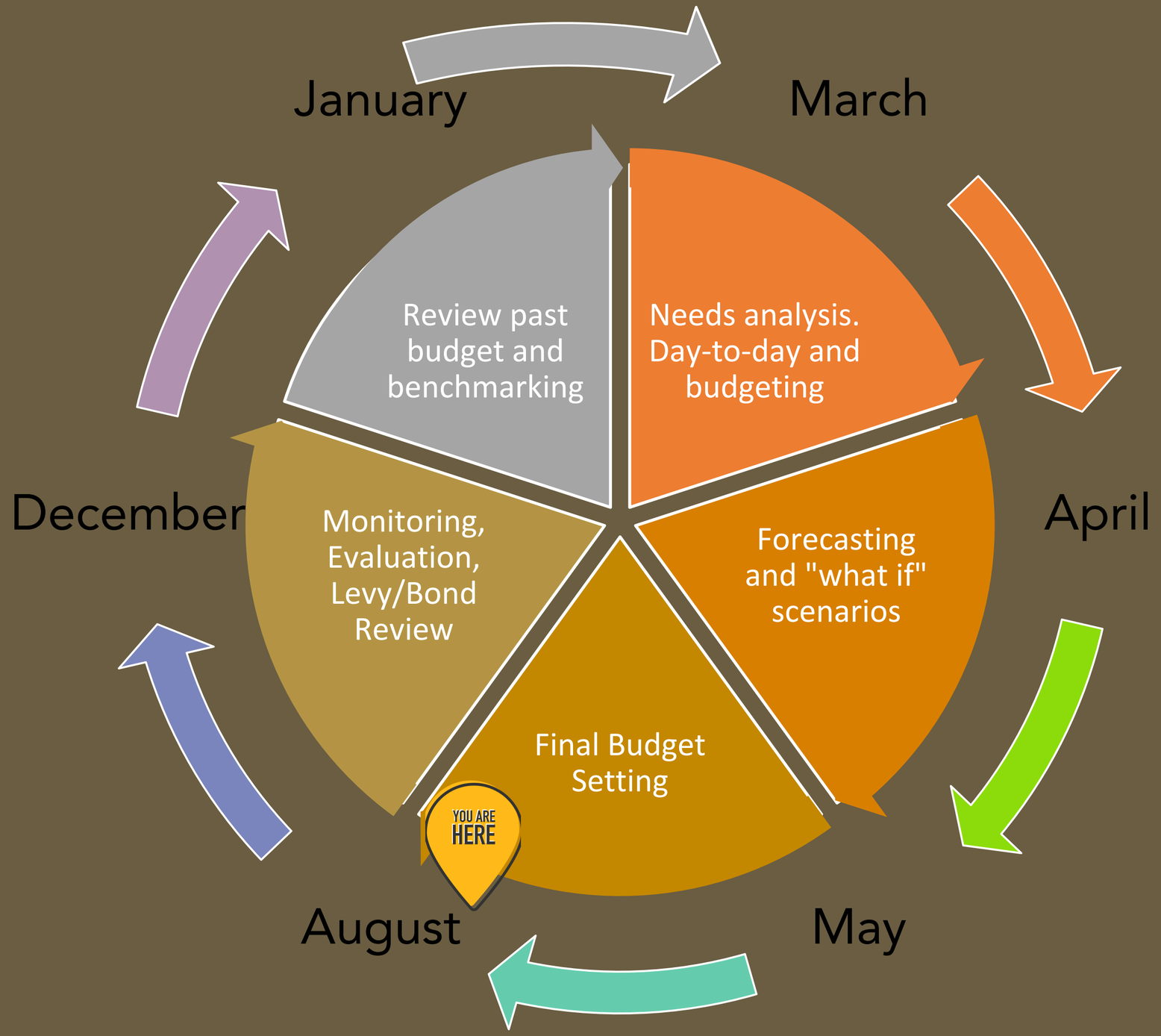
Additionally, the district is expanding its educational landscape with the introduction of three new charter schools—Early College School, Opportunity School, and Multilingual Academy—beginning in the 2024-2025 school year. These developments underscore the district’s commitment to meeting the diverse educational needs of its student population, which totals over 16,400.

BILLINGS PUBLIC SCHOOLS
Inspire Educate Empower

Deadlines

August 20th – 25th
Trustee Budget Adoption

September
Levy or Bond Recommendations



BILLINGS PUBLIC SCHOOLS
Inspire Educate Empow

Fund Types

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1** Elementary
2** High School

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Montana school budget discussions often focus on the general fund, which finances instruction and operational costs. State law mandates that schools adopt budgets within a range defined between the BASE and Highest Budget Allowed, ensuring equalized funding.

Key points include:

Budget Calculation: BASE and Maximum budget levels are based on state entitlements, enrollment, and various educational components.
ANB: Average Number Belonging (ANB) is calculated from October and February student enrollment counts and is used for funding calculations.
Basic Entitlement: Minimum funding guaranteed to operating school districts, with specific rates set by legislation for different school levels.

For FY 2026, the Basic Entitlement rates are:

- Elementary (K-6): $60,732 for up to 250 ANB, plus $3,037 for each additional 25 ANB.
- Middle School (7-8): $121,466 for up to 450 ANB, plus $6,073 for each additional 45 ANB. (IF Accredited)
- High School (9-12): $364,401 for up to 800 ANB, plus $18,221 for each additional 80 ANB.

(Continued next page)

*Per-ANB Entitlement Rates**

Elementary

Under 1,000 ANB: 1st ANB is $6,496, subsequent ANBs are decreased $0.20 each,
Over 1,000 ANB: $6,296.20 each.

Middle School

Non-accredited: Use Elementary rate.
Accredited: Use High School calculation.

High School

1st ANB is $8,317, subsequent ANBs are decreased $0.50 each up to 800 ANB.
Over 800 ANB: $7,917.50 each.

*General Fund Elements** include:

- **Direct State Aid**: 44.7% of BASIC and per-ANB entitlement.
- **American Indian Achievement Gap**: $249 per American Indian student.
- **At-Risk Student**: $6,399,740 for addressing at-risk student needs. (Distributed as Title I)
- **Data for Achievement**: $24.29 per ANB.
- **Indian Education for All**: $25.37 per ANB or $100 per district, whichever is greater.
- **Quality Educator**: $3,783 per licensed educator.
- **Special Education**: Funding based on multiple calculations defined in legislation.

WHAT IS ANB ?

ANB is the average student enrollment count used to determine state funding.
Calculated using October and February enrollment numbers.

Formula

$$ANB = \frac{(\text{October Count}) + \text{February}}{2} \times \frac{187}{180}$$

October

↓

February

↓

Average

↓

Funding

The Math:

Let's say we have : 500 students in Oct and 520 students in Feb count

Average- (500 + 520) = 1020 /2 = 510

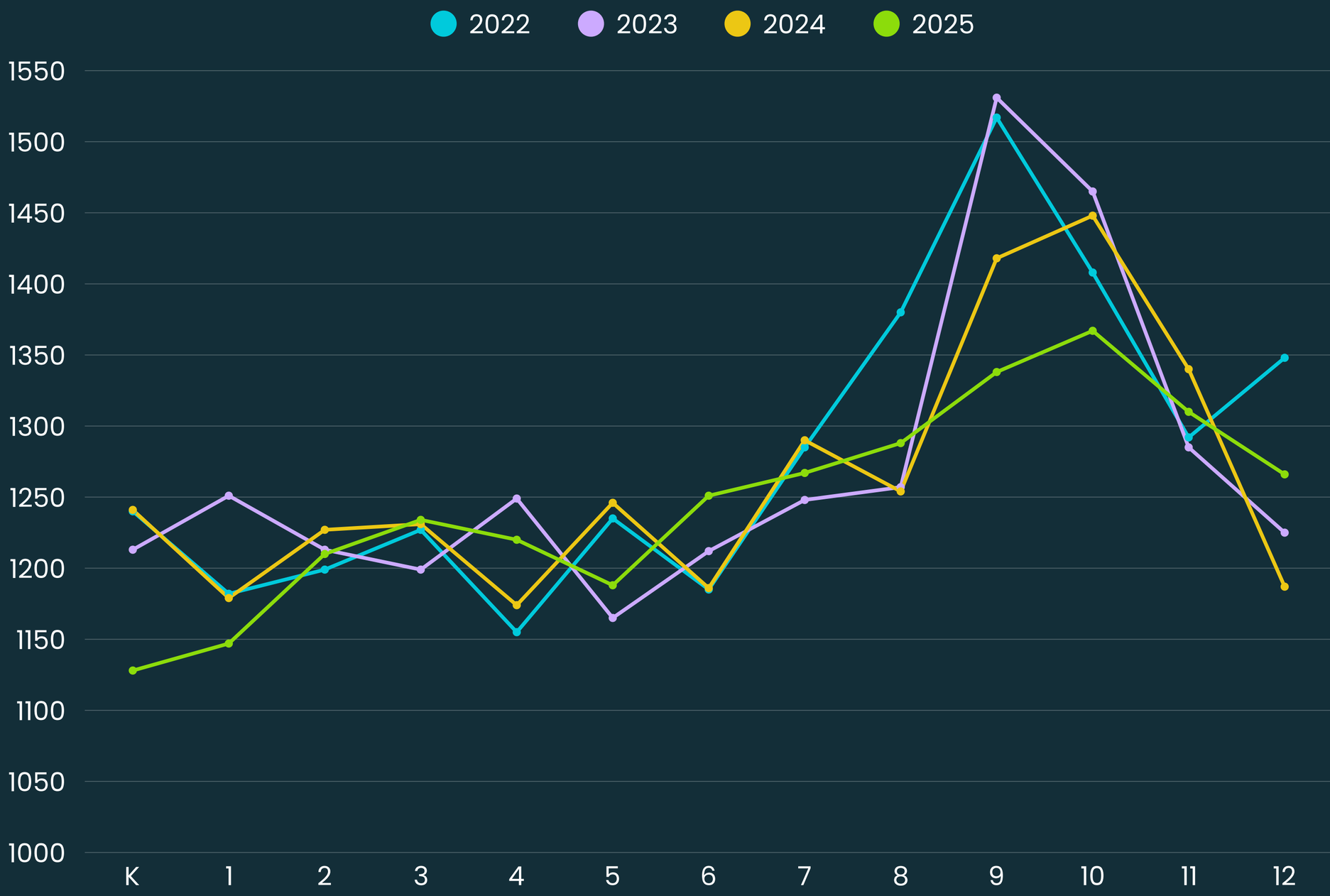
Days- 510 x (187) / 180 = 529.8 (round up)

530 ANB

5 Year GF Budget & ANB Comparison

Year	General Fund	Increase/Decrease	ANB	Avg	ANB For Funding
	BUDGET	Over Previous Year	for funding	**	Incr./Decr.
	Elem				
2025-2026	92,306,653.00	5,376,359.00	11445		9
2024-2025	86,930,294.00	1,750,589.00	11436	**	-1
2023-2024	85,179,705.00	1,071,396.00	11437	**	-185
2022-2023	84,108,309.00	597,997.00	11622	**	-109
2021-2022	83,510,312.00	-535,379.00	11731	**	-307
	HS				
2025-2026	51,275,243.00	2,277,549.00	5561	**	-123
2024-2025	48,997,693.00	1,722,208.00	5684	**	-29
2023-2024	47,275,485.00	573,540.00	5713	**	-52
2022-2023	46,701,945.00	1,199,869.00	5765		90
2021-2022	45,502,076.00	850,400.00	5675		45

Raw Data Enrollment



local funding of budgets

TAXES

BASE MILLS:

Collected & Distributed

November

&

May

The BASE Mill Levy is a required local permissive (non-voted) tax levy. It is calculated by taking the BASE (minimum budget) and subtracting all non-tax revenue sources that will be available to the district, including state funding, non-levy revenues. (oil and gas production revenues, and fund balance reappropriated) The remainder of the BASE must be funded with the BASE mill levy. The state subsidizes the BASE mill levy through GTB aid. BPS is a district that qualifies for the GTB subsidy.

Taxable Valuations

Billings Public Schools #2 Elem					
	FY22	FY23	FY24	FY25	FY26
BPS Elem Taxable Value	232,859,420	236,494,552	292,674,726	294,739,106	252,652,558
Value of One Mill	232,859	236,495	292,675	294,739	252,653
Taxable Value % Change	3.87%	1.56%	23.76%	0.71%	-14.28%

TV x .001 = Mill Value

Billings Public Schools #2 HS					
	FY22	FY23	FY24	FY25	FY26
BPS HS Taxable Value	291,580,565	296,879,780	365,076,554	369,641,630	324,866,776
Value of One Mill	291,581	296,880	365,077	369,642	324,867
Taxable Value % Change	4.57%	1.82%	22.97%	1.25%	-12.11%

Sharp Declines are due to the 2025 Legislative Session

New Tiered Residential Tax Rate:

- Up to $400,000 0.76% (down from 1.35%)
- $400,000 to $1.5 million: 1.10%
-
- Over $1.5 million: 2.20%

Rebate: Up to $400 for primary residence

BILLINGS PUBLIC SCHOOS | BUDGETED FUNDS COMPARISONS | FY 2022 THROUGH FY 2026

FUND	Total Budget	Reserves	Reserve %	Excess Reserves	Reappropriated	Other Revenue	Dist. Property Tax Required	District Mill Levy		
Gen. Fund ELEM										
2025-2026	92,306,652.53	8,694,069.78	9.42%	-	-	69,560,257.49	22,746,395.04	90.03	2025-2026	252,652.56
2024-2025	86,930,294.17	8,693,029.42	10.00%	-	-	63,230,465.76	23,699,828.41	80.39	2024-2025	294,739.11
2023-2024	85,179,704.88	8,517,970.49	10.00%	-	186,234.01	60,196,455.25	24,797,015.62	84.74	2023-2024	292,674.73
2022-2023	84,108,308.55	8,410,830.86	10.00%	-	-	60,242,002.50	23,866,306.05	100.90	2022-2023	236,494.55
2021-2022	83,510,312.44	5,053,246.99	6.05%	-	-	59,342,144.73	24,168,167.71	103.78	2021-2022	232,859.42
Gen. Fund HS										
2025-2026	51,275,243.47	4,897,829.51	9.55%		-	38,603,485.11	12,671,758.36	39.00	2025-2026	324,866.78
2024-2025	48,997,693.42	4,899,769.34	10.00%		-	35,891,681.43	13,106,011.99	35.46	2024-2025	369,641.63
2023-2024	47,275,485.04	4,727,548.50	10.00%		66,119.14	33,405,285.53	13,804,080.37	37.81	2023-2024	365,076.55
2022-2023	46,701,944.98	4,670,194.50	10.00%		-	33,531,778.58	13,170,166.40	44.38	2022-2023	296,879.78
2021-2022	45,502,076.25	3,339,132.01	7.34%	-		32,175,924.71	13,326,151.54	45.69	2021-2022	291,580.57
Transportation ELEM										
2025-2026	7,077,125.00	1,238,886.00	17.51%		0.00	1,401,672.36	5,675,452.64	22.46		
2024-2025	6,914,891.11	1,382,978.22	20.00%		278,620.00	921,307.62	5,714,963.49	19.39		
2023-2024	6,457,027.50	1,291,405.50	20.00%		268,586.68	863,079.33	5,325,091.49	18.19		
2022-2023	5,426,000.00	1,085,200.00	20.00%		371,552.99	1,001,000.00	4,053,447.01	17.14		
2021-2022	5,333,370.00	1,066,674.00	20.00%		161,425.83	970,000.00	4,201,944.17	18.04		
Transportation HS										
2025-2026	3,246,108.00	582,398.76	17.94%		4,716.72	682,914.00	2,558,477.28	7.88		
2024-2025	3,163,367.69	632,673.54	20.00%		28,108.35	455,515.84	2,679,743.50	7.25		
2023-2024	2,939,283.69	587,858.74	20.00%		27,964.59	425,098.77	2,486,230.33	6.81		
2022-2023	2,392,000.00	478,400.00	20.00%		53,196.92	495,000.00	1,843,803.08	6.21		
2021-2022	2,308,000.00	461,600.00	20.00%		129,232.38	500,000.00	1,678,767.62	5.76		
Tuition ELEM										
2025-2026	7,505,190.00	N/A	N/A		338.05		7,504,851.95	29.70		
2024-2025	5,851,145.75	N/A	N/A		45,583.46	-	5,805,582.29	19.70		
2023-2024	4,500,000.00	N/A	N/A		348,065.98	-	4,151,934.02	14.19		
2022-2023	3,300,000.00	N/A	N/A		205,335.01	-	3,094,664.99	13.09		
2021-2022	2,744,410.00	N/A	N/A		879,649.55	-	1,864,760.45	8.01		
Tuition HS										
2025-2026	3,002,947.00	N/A	N/A		12,851.72	-	2,990,095.28	9.20		
2024-2025	1,700,110.40	N/A	N/A		337,033.93	-	1,362,276.47	3.69		
2023-2024	1,565,000.00	N/A	N/A		79,576.26	-	1,485,423.74	4.07		
2022-2023	1,375,000.00	N/A	N/A		9,527.70	-	1,365,472.30	4.60		
2021-2022	1,157,203.00	N/A	N/A		236,805.60	-	920,397.40	3.16		
Retirement ELEM										
2025-2026	14,601,945.00	2,920,389.00	20.00%		685,209.51	13,916,735.49				
2024-2025	14,500,000.00	2,900,000.00	20.00%		1,151,447.94	13,348,552.06	-	-		
2023-2024	14,000,000.00	2,800,000.00	20.00%		948,446.14	13,051,553.86	-	-		
2022-2023	13,800,000.00	2,760,000.00	20.00%		1,296,486.61	12,503,513.39	-	-		
2021-2022	13,500,000.00	2,700,000.00	20.00%		2,455,727.15	11,044,272.85	-	-		

BILLINGS PUBLIC SCHOOS | BUDGETED FUNDS COMPARISONS | FY 2022 THROUGH FY 2026

Retirement HS										
2025-2026	7,918,955.00	1,583,791.00	20.00%		49,044.70	7,869,910.30				
2024-2025	7,500,000.00	1,500,000.00	20.00%		451,558.30	7,048,441.70	-	-		
2023-2024	7,200,000.00	1,406,777.14	19.54%		-	7,200,000.00	-	-		
2022-2023	7,000,000.00	1,400,000.00	20.00%		282,544.06	6,717,455.94	-	-		
2021-2022	6,600,000.00	1,320,000.00	20.00%		82,711.50	1,450,403.94	-	-		
Adult Ed ELEM										
2025-2026	676,000.00	236,600.00	35.00%		121,638.15	5,000.00	549,361.85	2.17		
2024-2025	676,000.00	236,600.00	35.00%		1,926.45	5,000.00	669,073.55	2.27		
2023-2024	638,810.93	223,583.83	35.00%		52,687.43	5,000.00	581,123.50	1.99		
2022-2023	617,400.00	215,316.76	34.87%		-	-	617,400.00	2.61		
2021-2022	617,400.00	216,090.00	35.00%		233,724.56	-	383,675.44	1.65		
Adut Ed HS										
2025-2026	1,597,395.85	559,088.55	35.00%		208,189.93	150,000.00	1,239,205.92	3.81		
2024-2025	1,597,395.85	559,088.55	35.00%		267,153.42	150,000.00	1,180,242.43	3.19		
2023-2024	1,597,395.85	559,088.55	35.00%		335,174.20	140,000.00	1,122,221.65	3.07		
2022-2023	1,612,300.00	564,305.00	35.00%		505,535.35	280,000.00	826,764.65	2.78		
2021-2022	1,612,300.00	564,305.00	35.00%		15,798.40	280,000.00	1,316,501.00	4.52		
Technology ELEM										
2025-2026	2,773,630.64	N/A	0.00%		1,508,764.49	64,866.15	1,200,000.00	4.75		
2024-2025	2,539,356.94	N/A	0.00%		1,274,812.88	64,544.09	1,200,000.00	4.07		
2023-2024	2,564,410.25	N/A	0.00%		1,299,419.00	64,991.25	1,200,000.00	4.10		
2022-2023	2,005,203.27	N/A	0.00%		739,423.87	65,779.40	1,200,000.00	5.07		
2021-2022	1,368,933.00	NA	0.00%		118,362.82	50,570.18	1,200,000.00	5.15		
Technology HS										
2025-2026	1,687,709.29	N/A	0.00%		551,318.36	36,931.93	1,099,459.00	3.38		
2024-2025	1,907,441.68	N/A	0.00%		770,393.29	37,589.39	1,099,459.00	2.97		
2023-2024	2,235,508.22	N/A	0.00%		1,098,992.84	37,056.38	1,099,459.00	3.01		
2022-2023	1,756,935.37	N/A	0.00%		619,932.24	37,544.13	1,099,459.00	3.70		
2021-2022	1,254,916.75	N/A	0.00%		127,281.30	28,176.45	1,099,459.00	3.77		
Flex Fund ELEM										
2025-2026	1,552,534.97	N/A	0.00%		1,409,698.65	142,836.32	-	0.00		
2024-2025	2,959,271.50	N/A	0.00%		2,818,206.50	141,065.00	-	0.00		
2023-2024	3,152,751.70	N/A	0.00%		3,013,207.08	139,543.72	-	0.00		
2022-2023	3,191,285.50	N/A	0.00%		2,288,451.98	496,633.52	406,200.00	1.72		
2021-2022	2,567,773.29	N/A	0.00%		1,816,153.40	489,819.89	261,800.00	1.12		
Flex Fund HS										
2025-2026	2,953,195.97	N/A	0.00%		2,537,810.52	415,385.45	-	-		
2024-2025	3,286,142.13	N/A	0.00%		2,879,984.00	406,158.13	-	-		
2023-2024	3,316,816.14	N/A	0.00%		2,927,232.74	389,583.40	-	-		
2022-2023	3,396,081.83	N/A	0.00%		2,568,471.59	544,215.63	283,394.61	0.95		
2021-2022	2,922,214.16	N/A	0.00%		2,132,203.98	528,210.18	261,800.00	0.90		

BILLINGS PUBLIC SCHOOS | BUDGETED FUNDS COMPARISONS | FY 2022 THROUGH FY 2026

Bond Debt ELEM										
2025-2026	10,289,976.80	1,105,266.03	10.74%		2,082,301.66		8,207,675.14	32.49		
2024-2025	10,291,996.84	1,700,713.56	16.52%			563,000.00	9,728,996.84	33.01		
2023-2024	10,371,792.15	1,416,773.07	13.66%			563,000.00	9,806,792.15	33.51		
2022-2023	10,638,247.42	1,004,741.82	9.44%			563,000.00	10,075,247.42	42.60		
2021-2022	10,777,263.55	459,774.06	4.27%		0.20	563,000.00	10,214,263.35	43.86		
Bond Debt HS										
2025-2026	640,883.18	457,077.50	71.32%		0.00	0.00	640,883.18	1.81		
2024-2025	861,735.57	505,930.41	58.71%		-	495,000.00	366,735.57	0.92		
2023-2024	928,486.24	225,972.86	24.34%		-	495,000.00	433,488.24	1.10		
2022-2023	1,181,263.55	124,324.74	10.52%		-	495,000.00	686,263.55	2.13		
2021-2022	1,196,355.26	40,213.56	3.36%		-	495,000.00	701,355.26	2.21		
Building Resv ELEM										
2025-2026	6,051,354.20	N/A	N/A		4,699,031.14	925,086.06	427,237.00	1.69		
2024-2025	5,836,728.70	N/A	N/A		4,563,658.70	724,644.13	548,425.87	1.86		
2023-2024	4,944,560.70	N/A	N/A		3,651,140.70	707,681.53	585,738.47	2.00		
2022-2023	4,055,252.29	N/A	N/A		2,749,842.20	709,698.82	595,711.18	2.52		
2021-2022	2,891,317.20	N/A	N/A		1,679,317.20	567,086.86	644,913.14	2.77		
Building Resv HS										
2025-2026	1,724,802.15	N/A	N/A		1,031,142.86	415,385.45	278,645.00	0.86		
2024-2025	1,152,159.49	N/A	N/A		908,729.49	327,556.11	315,873.89	0.85		
2023-2024	1,657,638.31	N/A	N/A		1,008,488.31	313,179.44	335,970.56	0.92		
2022-2023	1,383,752.87	N/A	N/A		744,502.87	302,159.53	337,090.47	1.14		
2021-2022	1,010,869.04	N/A	N/A		432,869.04	221,953.15	356,046.85	1.22		
Total All Funds ELEM										
2025-2026	142,834,409.14	14,195,210.81	N/A	0.00	10,506,981.65	86,016,453.87	46,310,973.62	183.29		
2024-2025	136,499,685.01	14,913,321.20	N/A	0.00	10,134,255.93	78,998,578.66	47,366,870.45	160.69		
2023-2024	131,809,058.11	14,249,732.89	N/A	0.00	9,767,787.02	75,591,304.94	46,447,695.25	158.72		
2022-2023	127,141,697.03	13,476,089.44	N/A	0.00	7,651,092.66	75,581,627.63	43,908,976.65	185.65		
2021-2022	123,310,779.48	9,495,785.05	N/A	0.00	7,344,360.71	73,026,894.51	42,939,524.26	184.38		
Total All Funds HS										
2025-2026	63,125,337.91	6,496,394.32	N/A	0.00	4,333,178.39	40,304,101.94	18,488,428.74	65.94		
2024-2025	70,166,046.23	8,097,461.84	N/A	0.00	5,642,960.78	44,811,942.60	20,110,342.85	54.33		
2023-2024	68,715,613.49	7,507,245.79	N/A	0.00	5,543,548.08	42,405,203.52	20,766,873.89	56.79		
2022-2023	66,799,278.60	7,237,224.24	N/A	0.00	4,783,710.73	42,403,153.81	19,612,414.06	65.89		
2021-2022	63,936,818.29	5,725,250.57	N/A	0.00	3,468,536.03	35,759,874.81	19,660,478.67	67.23		

Budget Report

FY 2026

56 Yellowstone

0965 Billings Elem

Submit ID:

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	92,306,652.53	8,694,069.78	10%	9.42%	0.00	69,560,257.49	22,746,395.04	90.03
10 Transportation	7,077,125.00	1,238,886.00	20%	17.51%	0.00	1,401,672.36	5,675,452.64	22.46
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	7,505,190.00		N/A		338.05	0.00	7,504,851.95	29.70
14 Retirement	14,601,945.00	2,920,389.00	20%	20.00%	685,209.51	13,916,735.49		
17 Adult Education	676,000.00	236,600.00	35%	35.00%	121,638.15	5,000.00	549,361.85	2.17
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,773,630.64	0.00	N/A	0.00%	1,508,764.49	64,866.15	1,200,000.00	4.75
29 Flexibility	1,552,534.97	0.00	N/A	0.00%	1,409,698.65	142,836.32	0.00	0.00
61 Building Reserve	6,051,354.20	0.00	N/A	0.00%	4,699,031.14	925,086.06	427,237.00	1.69
Total of All Funds	132,544,432.34	13,089,944.78			8,424,679.99	86,016,453.87	38,103,298.48	150.80

50 Debt Service Tax Jurisdiction								
ELBond	10,289,976.80	1,105,266.03	20-9-438	10.74%	2,082,301.66	0.00	8,207,675.14	32.49

Budget Report

FY 2026

56 Yellowstone

0966 Billings H S

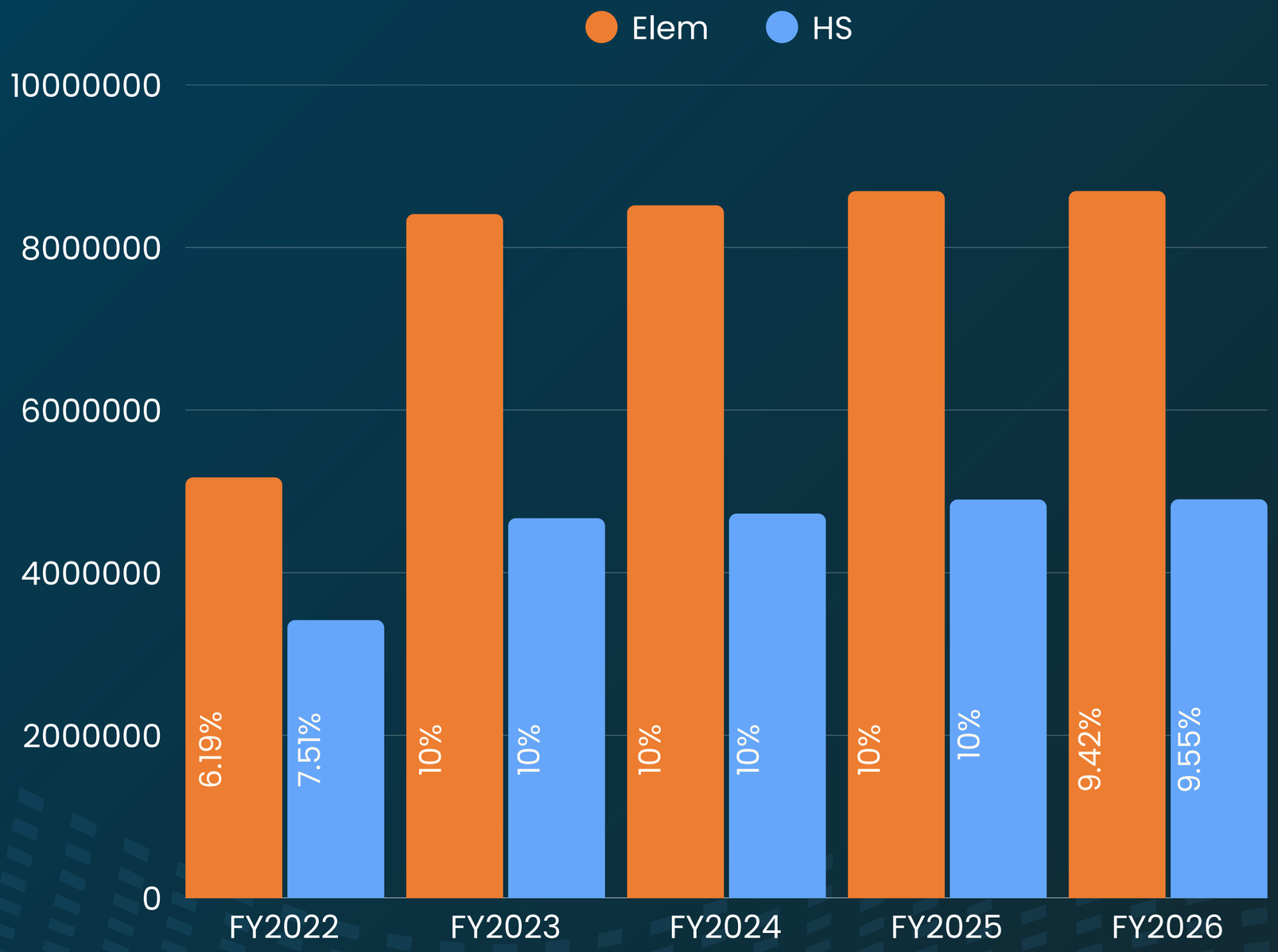
Submit ID:

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	51,275,243.47	4,897,829.51	10%	9.55%	0.00	38,603,485.11	12,671,758.36	39.00
10 Transportation	3,246,108.00	582,398.76	20%	17.94%	4,716.72	682,914.00	2,558,477.28	7.88
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,002,947.00		N/A		12,851.72	0.00	2,990,095.28	9.20
14 Retirement	7,918,955.00	1,583,791.00	20%	20.00%	49,044.70	7,869,910.30		
17 Adult Education	1,597,395.85	559,088.55	35%	35.00%	208,189.93	150,000.00	1,239,205.92	3.81
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,687,709.29	0.00	N/A	0.00%	551,318.36	36,931.93	1,099,459.00	3.38
29 Flexibility	2,953,195.97	0.00	N/A	0.00%	2,537,810.52	415,385.45	0.00	0.00
61 Building Reserve	1,724,802.15	0.00	N/A	0.00%	1,031,142.86	415,014.29	278,645.00	0.86
Total of All Funds	73,406,356.73	7,623,107.82			4,395,074.81	48,173,641.08	20,837,640.84	64.13

50 Debt Service Tax Jurisdiction								
HSBond	640,883.18	457,077.50	20-9-438	71.32%	0.00	0.00	640,883.18	1.81

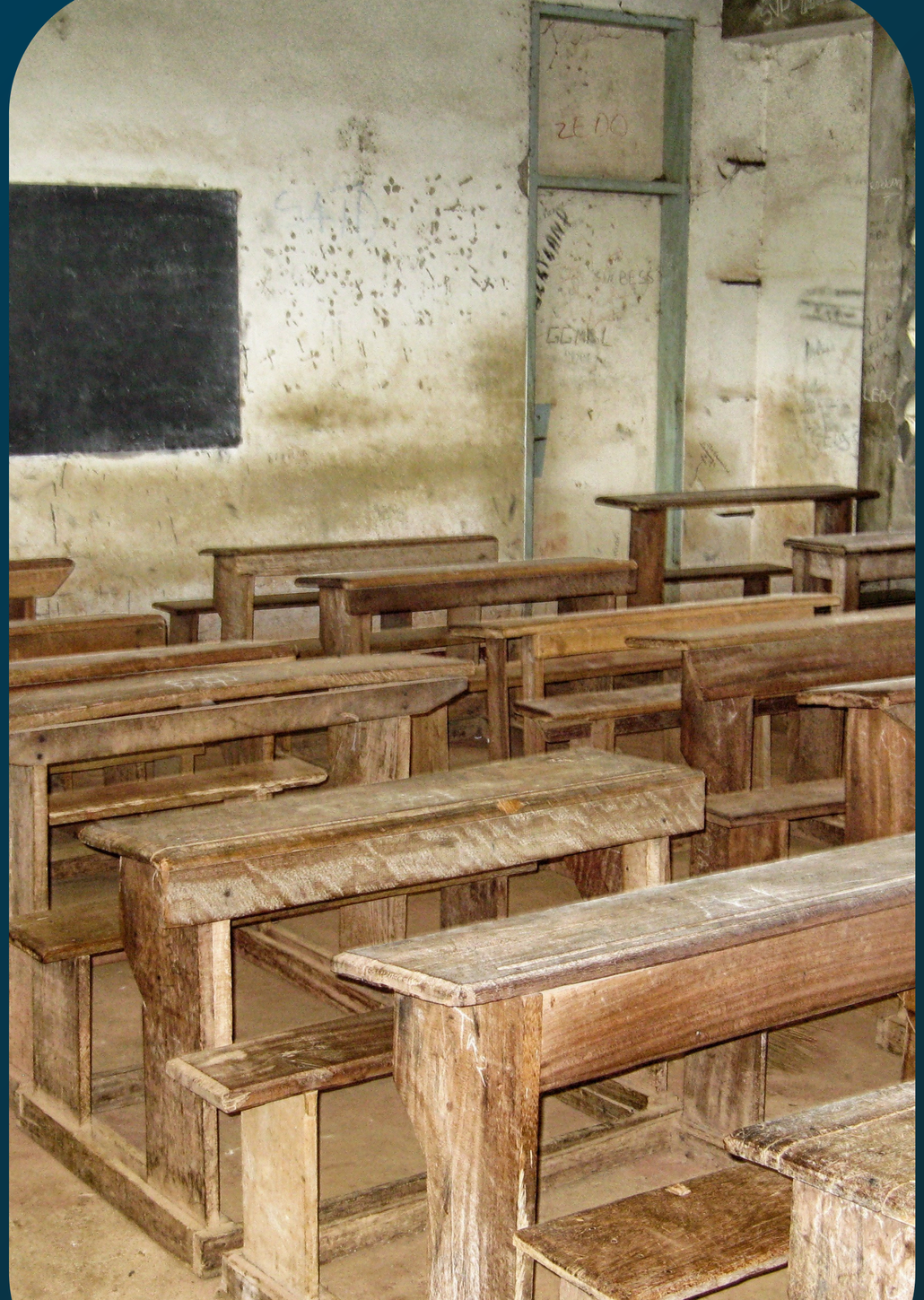
Reserves



Under state law, the District is allowed to accumulate reserves with limits that vary among budgeted funds.

The Board of Trustees has established a goal of maintaining at least a 5% reserve level. These reserves provide the District with sufficient working capital and a comfortable margin of safety to address emergencies and unexpected declines in revenue without borrowing.

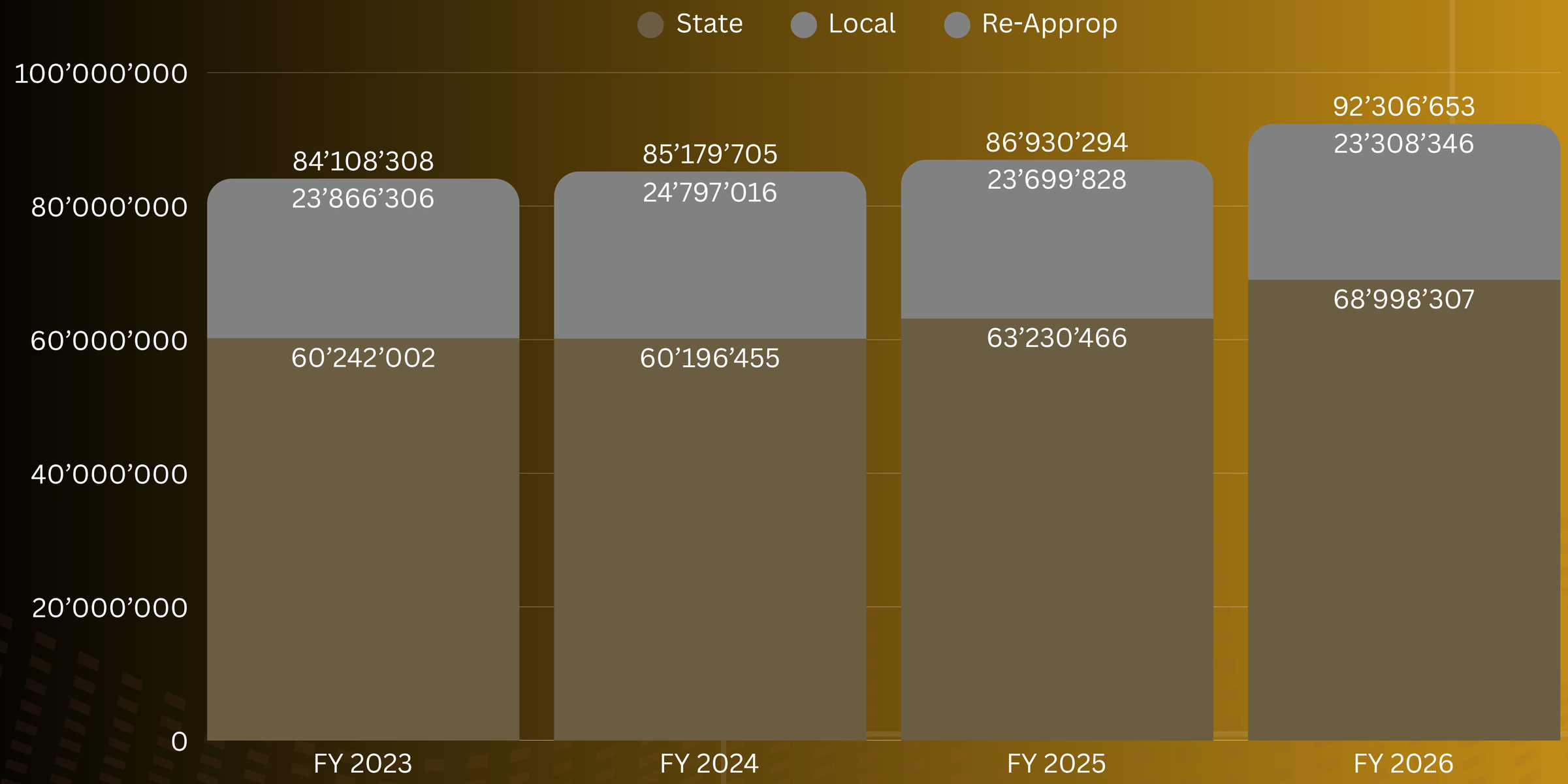
Healthy and sustained reserve history fosters favorable bond ratings and demonstrates financial stability.



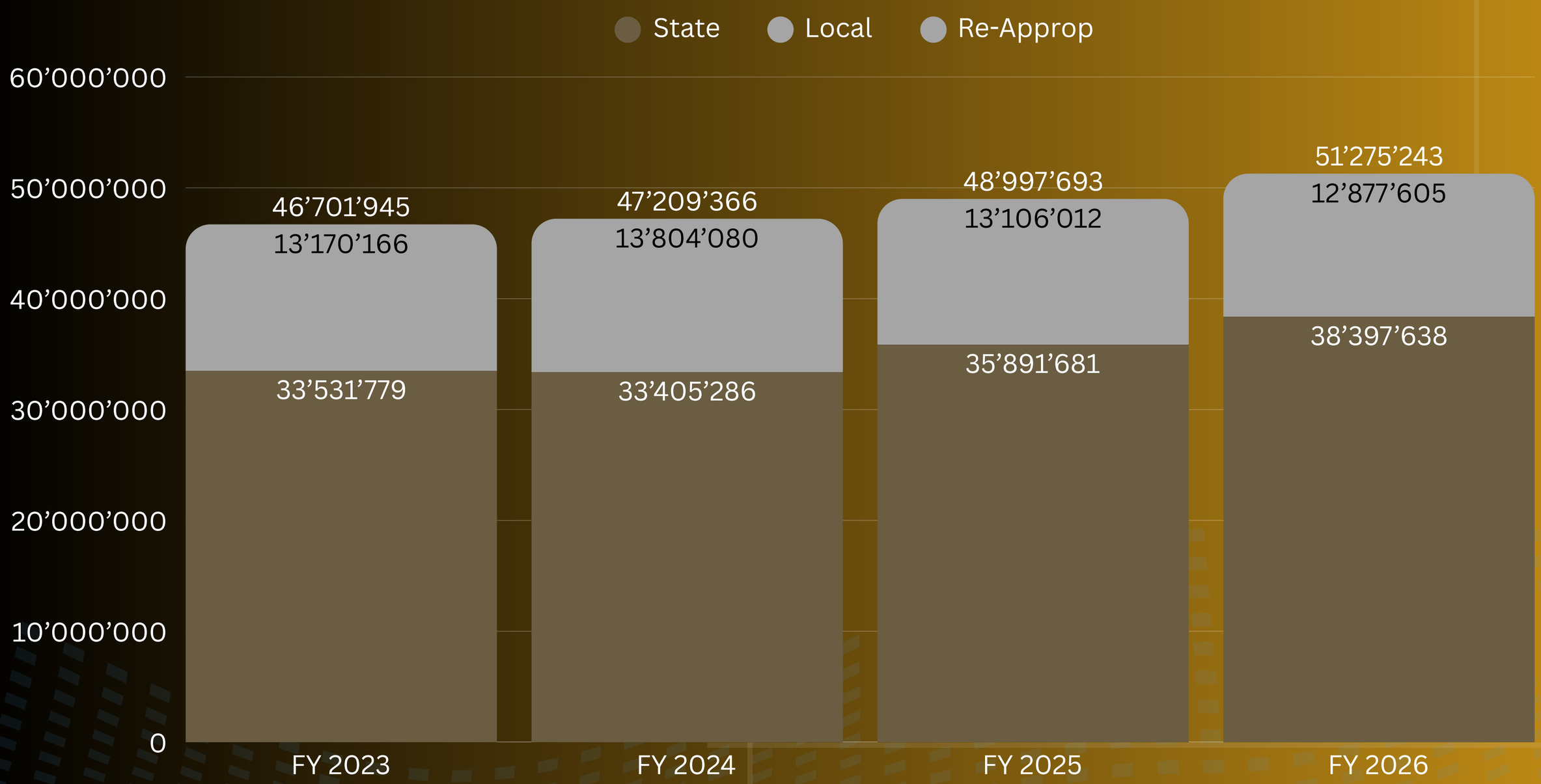
BILLINGS
PUBLIC SCHOOLS
Inspire Educate Empower

The General Fund is the largest fund and is the chief reporting vehicle for current operations. Salaries, Benefits, Purchased Services and Supplies and Materials are the top expenditures being paid out of the General Fund. The General Fund is funded through state aid, property tax, and non-levy revenue. Property taxes are computed using a mathematical procedure called a mill rate.

Elementary GF Budgets



HS Budgets


State
Local
Re-Approp
60’000’000
50’000’000
40’000’000
30’000’000
20’000’000
10’000’000
0
46’701’945
13’170’166
33’531’779
47’209’366
13’804’080
33’405’286
48’997’693
13’106’012
35’891’681
51’275’243
12’877’605
38’397’638
FY 2023
FY 2024
FY 2025
FY 2026

Elem general Fund financial DATA

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
State of Montana	$58,994,225	$60,236,373	$59,817,732	$62,874,326	$68,998,307
District Taxes	$24,265,203	$24,134,825	$24,818,317	$23,127,841	$23,308,346
Total Revenue	$83,259,428	$84,371,198	$84,636,049	$86,002,167	$92,306,653
Expenditures					
Salaries	$63,285,278	$64,499,701	$64,339,025	$66,933,558	$70,670,832
Benefits	$10,418,610	$10,224,208	$11,214,185	$11,623,791	$12,344,121
Prof. & Tech. Services	$1,022,203	$795,693	$849,003	$1,198,644	$1,365,000
Property Services	$2,662,212	$2,859,165	$2,859,923	$1,493,951	$2,926,200
Purchased Services	$2,134,079	$2,791,165	$2,649,961	$2,410,062	$2,471,000
Supplies/Materials	$1,648,155	$1,683,865	$2,287,926	$2,191,732	$2,376,000
Property & Equp	$72,014	$101,206	$73,001	$111,147	$115,000
Other Objects	$122,052	$103,538	$70,912	$13,489	$13,500
Other Use of Funds	$2,155,000	$1,019,820	$294,505	$24,753	$25,000
Total Expenditures	$83,519,603	$84,078,361	$84,638,441	$86,001,127	$92,306,653
Net Rev/Expend	-$260,175	$292,837	-$2,392	$1,040	$0

- Levying the max allowed by OPI and MT State Law. State inflationary factor of 3.0%

- Includes on average 2.5% comp increase & applicable health insurance increases. Second year of 2 year bargaining agreement

- ***FY25 & 26 Other Use of Funds represents Educational Savings Account Payments. FY22-24 transfers made to the Multi-District Fund

HS general Fund financial DATA

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
State of Montana	$32,013,939	$33,527,384	$33,265,962	$35,479,336	$38,397,638
District Taxes	$13,432,908	$13,294,884	$13,735,071	$12,756,978	$12,877,605
Total Revenue	$45,446,847	$46,822,268	$47,001,033	$48,236,314	$51,275,243
Expenditures					
Salaries	$31,997,940	$33,272,480	$33,034,379	$36,513,552	$37,710,763
Benefits	$5,190,465	$5,303,803	$5,533,422	$5,625,827	$6,744,387
Prof. & Tech. Services	$755,280	$749,491	$653,861	$414,008	$722,000
Property Services	$1,881,822	$1,864,687	$1,930,139	$1,664,695	$1,738,500
Purchased Services	$1,717,584	$1,988,527	$2,140,721	$1,906,509	$2,140,300
Supplies/Materials	$1,559,441	$2,351,931	$1,424,377	$1,946,630	$1,963,900
Property & Equp	$160,448	$126,448	$1,592,441	$146,990	$150,000
Other Objects	$59,069	$29,857	$41,733	$15,326	$16,500
Other Use of Funds	$793,748	$984,738	$543,858	$0	$0
Total Expenditures	$44,115,797	$46,671,962	$46,894,931	$48,233,537	$51,186,350
Net Rev/Expend	$1,331,050	$150,306	$106,102	$2,777	$88,893

- Levying the max allowed by OPI and MT State Law. State inflationary factor of 3.0%
- Includes on average 2.5% comp increase & applicable health insurance increases. Second year of 2 year bargaining agreement
- Other Use of Funds represents transfers made to the Multi-District Fund



BILLINGS
PUBLIC SCHOOLS
Inspire Educate Empower

The Transportation Fund is used to pay for school-to-home transportation of students. The fund is financed with state, county, and district revenue. The district revenue includes fees paid by students that live within the District's fee-paying boundary. Transportation Fund expenditures include a contract with First Student Transportation.

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					$15,150
State of Montana	$485,000	$476,548	$431,540	$394,411	$1,039,892
Yellowstone County	$485,000	$476,548	$431,540	$394,411	$346,631
District Taxes	$4,223,863	$4,109,745	$5,314,893	$5,516,143	$5,690,602
Total Revenue	$5,193,863	$5,062,841	$6,177,973	$6,304,965	$7,077,125
Expenditures					
Salaries	$1,022,501	$1,055,704	$1,247,997	$1,347,420	$1,531,160
Benefits	$378,971	$385,384	$436,684	$561,496	$563,291
Prof. & Tech. Services	$27,858	$37,611	$49,130	$12,845	$80,400
Property Services	$17,902	$4,423	$3,085	$3,767	$9,700
Purchased Services	$3,349,436	$3,464,735	$4,318,416	$4,791,191	$4,864,774
Supplies/Materials	$177,252	$11,475	$21,132	$10,881	$27,500
Property & Equp					
Other Objects			$191	$77	$300
Total Expenditures	$4,973,920	$4,959,332	$6,076,635	$6,727,677	$7,077,125
Net Rev/Expend	$219,943	$103,509	$101,338	-$422,712	$0

OD Pay

Elem Transportation Fund financial DATA

- Includes 4% rate increase with First Student for the '25-26 school year
- Includes portion of principal's compensation dedicated to transportation duties, previously housed in general fund

funded:

- Permissive levy
- State Reimbursement
- County Reimbursement

HS Transportation Fund financial DATA

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
State of Montana	$244,691	$235,903	$212,549	$227,758	$512,186
Yellowstone County	$244,691	$235,903	$212,549	$227,758	$170,729
District Taxes	$1,668,094	$1,850,557	$2,457,748	$2,577,927	$2,563,194
Total Revenue	$2,157,476	$2,322,363	$2,882,846	$3,033,443	$3,246,109
Expenditures					
Salaries	$282,996	$320,743	$449,618	$511,625	$503,084
Benefits	$113,504	$119,528	$182,047	$232,725	$254,637
Prof. & Tech. Services	$7,386	$10,582	$21,033	$2,855	$40,500
Property Services	$8,998	$2,530	$1,757	$1,857	$4,850
Purchased Services	$1,721,971	$1,781,681	$2,172,871	$2,358,723	$2,429,837
Supplies/Materials	$86,148	$3,071	$10,468	$4,003	$13,200
Property & Equp					
Other Objects			$94	$38	
Total Expenditures	$2,221,003	$2,238,135	$2,837,888	$3,111,826	$3,246,108
Net Rev/Expend	-$63,527	$84,228	$44,958	-$78,383	$1

- Includes 4% rate increase with First Student for the '25-26 school year
- Includes portion of principal's compensation dedicated to transportation duties, previously housed in general fund

funded:

- Permissive levy
- State Reimbursement
- County Reimbursement



BILLINGS
PUBLIC SCHOOLS
Inspire Educate Empower

The Tuition Fund is utilized:

- Resident students attending other school districts: This covers cases where a student residing in one district attends a school in another district.
- Students attending private, non-sectarian day treatment programs: The fund covers the tuition costs for resident students enrolled in approved private, non-sectarian day treatment programs.
- Students incarcerated in county youth detention facilities: Tuition costs for students in these facilities are also paid from the Tuition Fund.
- Special education costs for resident students: A portion of the costs associated with providing a free appropriate public education to resident students with disabilities is covered by this fund.

Elem Tuition Fund financial DATA

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
State of Montana					
Yellowstone County					
District Taxes	$1,860,910	$3,101,641	$4,090,817	$5,537,039	$7,505,190
Total Revenue	$1,860,910	$3,101,641	$4,090,817	$5,537,039	$7,505,190
Expenditures					
Salaries	$2,075,639	$2,333,565	$3,267,812	$3,629,518	$4,512,341
Benefits	$177,802	$399,170	$720,566	$1,846,844	$2,296,059
Prof. & Tech. Services				$1,266	
Property Services			$232	$553	
Purchased Services	$281,785	$226,175	$401,736	$100,377	$681,790
Supplies/Materials			$2,954	$3,727	$15,000
Property & Equp					
Other Objects					
Total Expenditures	$2,535,226	$2,958,910	$4,393,300	$5,582,285	$7,505,190
Net Rev/Expend	-$674,316	$142,731	-$302,483	-$45,246	$0

funded:

- Permissive levy

SB 191

Tuition

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
State of Montana					
Yellowstone County					
District Taxes	$917,330	$1,373,314	$1,549,528	$1,373,005	$3,002,947
Total Revenue	$917,330	$1,373,314	$1,549,528	$1,373,005	$3,002,947
Expenditures					
Salaries	$606,343	$598,133	$752,314	$1,122,063	$1,510,847
Benefits	$55,859	$139,326	$148,861	$389,289	$524,173
Prof. & Tech. Services			$5,011	$624	
Property Services			$271	$199	
Purchased Services	$482,405	$565,806	$383,725	$185,812	$962,927
Supplies/Materials			$1,087		$5,000
Property & Equp					
Other Objects					
Total Expenditures	$1,144,607	$1,303,265	$1,291,269	$1,697,987	$3,002,947
Net Rev/Expend	-$227,277	$70,049	$258,259	-$324,982	$0

HS Tuition Fund financial DATA

funded:

- Permissive levy

SB 191

Tuition

Tuition to Other Districts

2024-2025 Tuition
District of Residence/ Billings (Resident School Pays)

	School	Elem Tuition	Elem/MS K-5	MS 6-8	H.S.Tuition	H.S.
1	Absarokee				$119.01	1
2	Blue Creek	$18,275.65	14	1-6		
3	Boulder		1		$286.97	
4	Boulder/Jefferson HS				$2,940.34	2
5	Broadview	$5,331.63	3		$17,732.48	8
6	Canyon Creek	$48,827.05	20	15		
7	Columbus	$3,554.42	2			
8	Elder Grove	$30,724.79	12	8		
9	Elysian	$48,954.24	16	13		
10	Flathead				1,200.84	3
11	Fromberg	$435.70	1	1		
12	Glasgow	2,916.45				
13	Hardin	1,033.40		2		
14	Harlem				$304.04	1
16	Helena	$1,569.87	1		541.83	1
17	Huntley	$17,747.33	14	6	$6,452.72	6
18	Independent	$38,407.04	34	6		
19	Joliet	$3,709.38	1	1		
20	Laurel	$23,985.54	12	5	$78,971.20	38
21	Lavina	$1,989.44		1		
22	Lockwood	$55,412.55	28	16	$75,138.82	52
23	Noxon				$16,902.11	1
24	Park City	$1,859.44	3			
25	Pioneer	$2,489.45	18	5		
26	Plenty Coup				1,848.62	11
27	Pryor	$2,252.58	3	5		
28	Roberts				$1,298.58	1
29	Shepherd	$14,765.98	14	8	$33,002.42	21
	Total	**324,241.93**			**$236,739.98**	

State Facilities				
			#Elem Students	#H.S Students
Facility	**Elem Tuition**	**H.S. Tuition**		
Aware	$5,114.97	$2,597.22	2	1
New Day (Estimate)	$24,698.52	$39,172.52	20	27
YBGR (Yellowstone Boys & Girl	$3,577.89	$10,302.54	12	13
YBGR (Yellowstone Boys & Girl	$3,605.26	$9,523.02	12	13
Total	**$36,996.64**	**$61,595.30**		
Yellowstone Academy				
School Year	$261,786.51	$562,266.51	21	22
Summer School	$58,765.00	$102,325.00	16	11
Total	**$320,551.51**	**$664,591.51**		

Tuition From Other Districts

2024-2025 Tuition
District of Attendance/BPS

	School	Elementary Tuition	High School Tuition
1	Blue Creek	$105,949.50	
2	Bridger	$2,171.36	$2,216.56
3	Broadview	$7,571.10	$6,649.68
4	Canyon Creek	$4,804.21	
5	Chinook		$2,216.56
6	Columbus		$2,216.56
7	Dawson		$4,285.34
8	Dillion	$695.60	
9	Elder Grove	$6,944.92	
10	Elysian	$15,829.30	
11	Glendive	$1,717.97	
12	Great Falls		584.19
13	Hardin	3,141.72	
14	Harlem	$75.72	$304.04
15	Huntley	$2,097.38	$7,043.52
16	Independent	$192,109.27	
17	Joliet		$1,788.58
18	Laurel	$3,554.42	$16,993.63
19	Lockwood	$6,749.85	$16,290.94
20	Morin	$8,304.61	
21	Park City	$3,212.67	
22	Pioneer	$10,147.34	
23	Plenty Coups		$69.06
24	Pryor	$405.75	
25	Shepherd	$785.44	$9,962.09
	Total	**376,268.13**	**$70,620.75**



BILLINGS
PUBLIC SCHOOLS
Inspire Educate Empower

The Retirement Fund is used to pay the District's portion of Social Security, Teachers Retirement (TRS), Public Employees Retirement (PERS), and Unemployment Insurance for District employees.

The Retirement Fund is financed primarily with a countywide permissive levy, and to a lesser extent, investment earnings and fund balance re-appropriated.

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
State of Montana					
Yellowstone County	$11,044,273	$12,503,513	$13,051,554	$13,348,552	$14,531,945
District Revenue	$3,534	$17,347	$62,344	$72,593	$70,000
Total Revenue	$11,047,807	$12,520,860	$13,113,898	$13,421,145	$14,601,945
Expenditures					
Salaries					
Benefits	$12,147,049	$12,828,901	$12,810,897	$13,866,994	$14,601,945
Prof. & Tech. Services					
Property Services					
Purchased Services					
Supplies/Materials					
Property & Equp					
Other Objects					
Total Expenditures	$12,147,049	$12,828,901	$12,810,897	$13,866,994	$14,601,945
Net Rev/Expend	-$1,099,242	-$308,041	$303,001	-$445,849	$0

Elem Retirement Fund financial DATA

funded:

- County Wide
- Permissive levy

HS Retirement Fund financial DATA

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
State of Montana					
Yellowstone County	$11,044,273	$12,503,513	$13,051,554	$7,048,442	$7,885,955
District Revenue	$3,534	$17,347	$62,344	$33,728	$33,000
Total Revenue	$11,047,807	$12,520,860	$13,113,898	$7,082,170	$7,918,955
Expenditures					
Salaries					
Benefits	$12,147,049	$12,828,901	$12,810,897	$7,400,893	$7,918,955
Prof. & Tech. Services					
Property Services					
Purchased Services					
Supplies/Materials					
Property & Equp					
Other Objects					
Total Expenditures	$12,147,049	$12,828,901	$12,810,897	$7,400,893	$7,918,955
Net Rev/Expend	-$1,099,242	-$308,041	$303,001	-$318,723	$0

funded:

- County Wide
- Permissive levy



BILLINGS
PUBLIC SCHOOLS
Inspire Educate Empower

The Adult Education Fund is used to pay for adult education. Programs to attain GED's, high school diplomas, as well as remedial college prep classes are offered.

Elem Adult Education Fund financial DATA

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
State of Montana					
Yellowstone County					
District Revenue	$382,886	$628,668	$586,758	$651,666	$676,000
Total Revenue	$382,886	$628,668	$586,758	$651,666	$676,000
Expenditures					
Salaries	$424,680	$293,940	$344,585	$349,950	$358,699
Benefits	$47,914	$45,323	$57,729	$59,697	$61,189
Prof. & Tech. Services	$15,596	$11,305	$17,106	$22,690	$22,700
Property Services	$44,445	$50,116	$45,580	$47,220	$47,500
Purchased Services	$62,644	$93,823	$81,851	$15,456	$15,500
Supplies/Materials	$65,871	$29,305	$28,493	$34,981	$35,000
Property & Equp			$59,158	$1,920	$2,000
Other Objects	$135			$40	
Total Expenditures	$661,285	$523,812	$634,502	$531,954	$542,588
Net Rev/Expend	-$278,399	$104,856	-$47,744	$119,712	$133,412

funded:

- Permissive levy
- Tuition fees
- Non-levy revenue

HS Adult Education Fund financial DATA

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
State of Montana					
Yellowstone County					
District Revenue	$1,483,937	$987,655	$1,306,686	$1,347,130	$1,435,929
Total Revenue	$1,483,937	$987,655	$1,306,686	$1,347,130	$1,435,929
Expenditures					
Salaries	$706,501	$830,302	$990,213	$996,894	$1,021,816
Benefits	$117,073	$116,397	$154,045	$167,816	$172,013
Prof. & Tech. Services	$10,011	$6,231	$9,895	$11,070	$11,100
Property Services	$22,650	$29,983	$39,161	$33,917	$34,000
Purchased Services	$96,470	$115,380	$114,509	$124,637	$125,000
Supplies/Materials	$40,720	$64,207	$57,343	$71,401	$71,500
Property & Equp			$9,481		
Other Objects	$777	$732	$60	$480	$500
Total Expenditures	$994,202	$1,163,232	$1,374,707	$1,406,215	$1,435,929
Net Rev/Expend	$489,735	-$175,577	-$68,021	-$59,085	$0

funded:

- Permissive levy
- Tuition fees
- Non-levy revenue



BILLINGS
PUBLIC SCHOOLS
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Technology Fund

- **Purpose:** Supports purchase, rental, repair, maintenance, and depreciation of technology, including computers, network access, and technical training for district staff.
- **Impact:** Ensures students have the technology needed for academic success.

- Amounts being reappropriated from prior years have been earmarked for large tech project upgrades in the district, including network upgrades at the individual school buildings

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
State of Montana	$50,570	$65,779	$64,991	$64,544	$64,866
Cash Balance Forward					$1,508,764
District Revenue	$1,264,724	$1,330,083	$1,353,626	$1,348,332	$1,200,000
Total Revenue	$1,315,294	$1,395,862	$1,418,617	$1,412,876	$2,773,630
Expenditures					
Salaries	$368,924	$380,678	$382,711	$297,966	$305,415
Benefits	$48,913	$52,131	$60,533	$57,123	$58,551
Prof. & Tech. Services	$156	$802	$101,402		
Property Services	$3,830	$1,977	$0		
Purchased Services	$11,445	$5,345	$2,609	$6,601	$6,700
Supplies/Materials	$260,971	$394,932	$895,968	$817,235	$820,000
Property & Equp					
Other Objects					
Total Expenditures	$694,239	$835,865	$1,443,223	$1,178,925	$1,190,666.00
Net Rev/Expend	$621,055	$559,997	-$24,606	$233,951	$1,582,964

Elem Technology Fund financial DATA

funded:

- State, local, private, and federal funds designated for technology or related training.
- Cash Balances Rolled Forward
- Elementary District: $1.2M technology levy passed in May 2013.

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
State of Montana	$28,176	$37,544	$37,056	$37,589	$36,932
Cash Balance Forward					$551,318
District Revenue	$1,093,731	$1,206,250	$1,244,669	$1,239,554	$1,099,459
Total Revenue	$1,121,907	$1,243,794	$1,281,725	$1,277,143	$1,687,709
Expenditures					
Salaries	$283,830	$314,168	$281,610	$310,027	$317,778
Benefits	$44,944	$54,971	$49,799	$64,567	$66,181
Prof. & Tech. Services		$333	$49,522	$6,978	$7,000
Property Services	$5,908	$675			
Purchased Services	$23,123	$394,591		$43	$50
Supplies/Materials	$271,457		$706,657	$599,152	$600,000
Property & Equp			$522,737	$515,452	$515,500
Other Objects					
Total Expenditures	$629,262	$764,738	$1,610,325	$1,496,219.00	$1,506,509.00
Net Rev/Expend	$492,645	$479,056	-$328,600	-$219,076	$181,200

HS Technology Fund financial DATA

funded:

- State, local, private, and federal funds designated for technology or related training.
- Cash Balances Rolled Forward
- HS District: $1.1 M technology levy passed in May 2013.



BILLINGS
PUBLIC SCHOOLS
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Flexibility Fund

A "special fund" authorized by the 2002 legislature and funded by the State. This fund allows districts wide latitude in spending. In general, the Flexibility Fund was designed to allow school districts to spend money outside the spending caps imposed by legislation. House Bills 351 and 387 from the 2019 legislature began utilizing the Flex fund to fund transformational learning and CTE opportunities for students.

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					$194,300
State of Montana	$400,200	$496,634	$139,544	$141,065	$142,836
Cash Balance Forward					$1,215,399
District Revenue	$255,288	$440,618	$78,988	$61,819	
Total Revenue	$655,488	$937,252	$218,532	$202,884	$1,358,235
Expenditures					
Salaries	$55,018	$39,162	$34,944	$1,336,335	$145,297
Benefits	$10,278	$6,989	$2,743	$3,155	$899,478
Prof. & Tech. Services	$124,397	$60,497	$120,751	$371,404	$2,123
Property Services				$4,260	$249,989
Purchased Services	$6,370	$55,914	$48,330	$36,343	$2,867
Supplies/Materials	$80,342	$49,932	$206,766	$54,195	$24,462
Property & Equp					$36,479
Other Objects					
Total Expenditures	$276,405	$212,494	$413,534	$1,805,692	$1,215,399.00
Net Rev/Expend	$379,083	$724,758	-$195,002	-$1,602,808	$142,836

Pre-Paid

Elem Flex Fund financial DATA

funded:

- Cash Reappropriated
- Interest Earned
- State Funding of Advanced Opportunities

HS Flex Fund financial DATA

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
State of Montana	$279,166	$544,216	$389,583	$406,158	$415,385
Cash Balance Forward					$2,537,811
District Revenue	$256,688	$320,606	$83,691	$72,794	
Total Revenue	$535,854	$864,822	$473,274	$478,952	$2,953,196
Expenditures					
Salaries	$5,813	$13,567	$87,885	$239,187	$637,113
Benefits	$11	$39	$8,183	$9,320	$24,825
Prof. & Tech. Services	$101,213	$184,967	$205,557	$420,806	$1,120,887
Property Services	$6,760	$7,566	$14,803	$12,454	$33,172
Purchased Services	$106,057	$188,867	$146,684	$199,754	$532,075
Supplies/Materials	$44,300	$94,225	$57,136	$34,447	$91,754
Property & Equp	$10,118	$7,260			
Other Objects	$78,270	$9,570	$275	$858	$2,285
Total Expenditures	$352,542	$506,061	$520,523	$916,826	$2,442,111
Net Rev/Expend	$183,312	$358,761	-$47,249	-$437,874	$511,085

funded:

- Cash Reappropriated
- Interest Earned
- State Funding of Advanced Opportunities



BILLINGS
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Debt Service

The Debt Service Fund is used to pay interest and principal on outstanding bonds and special improvement district assessments. The fund is financed with a local tax levy, state revenues, and non-tax revenues. In November 2013, the elementary district approved a $122.3 million bond levy to address technology, deferred maintenance and construction of two new middle schools. The High School debt service also includes energy efficiency improvement bonds

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					$1,105,266
Federal Revenue	$536,275	$536,275	$533,267		$530,000
State of Montana	$635,666	$337,264	$271,363	$2,082,301	$2,000,000
District Revenue	$10,170,288	$10,207,829	$10,166,765	$9,497,758	$8,207,675.00
Total Revenue	$11,342,229	$11,081,368	$10,971,395	$11,580,059	$11,842,941
Expenditures					
Salaries					
Benefits					
Prof. & Tech. Services					
Property Services					
Purchased Services					
Supplies/Materials					
Property & Equp					
Other Objects	$11,210,484	$9,938,017	$9,941,253	$9,934,119	$9,950,000
Total Expenditures	$11,210,484	$9,938,017	$9,941,253	$9,934,119	$9,950,000
Net Rev/Expend	$131,745	$1,143,351	$1,030,142	$1,645,940	$1,892,941

Reserves

Elem Debt Service Fund DATA

funded:

- Sinking fund transfers not shown in expenditures, resulting in year over year positive fund balance.
- Levies paying off $122 Million bond measure passed in 2013
- Increased interest has allowed the district to lower the levy burden on taxpayers

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
Federal Revenue	$493,281	$492,612	$493,281	$522,842	$494,000
State of Montana	$116,630	$58,653	$224,870	$198,756	$199,000
District Revenue	$708,041	$785,101	$810,914	$471,055	$640,883
Total Revenue	$1,317,952	$1,336,366	$1,529,065	$1,192,653	$1,333,883
Expenditures					
Salaries					
Benefits					
Prof. & Tech. Services					
Property Services					
Purchased Services					
Supplies/Materials					
Property & Equp					
Other Objects	$571,370	$571,570	$571,570	$573,670	$742,000
Total Expenditures	$571,370	$571,570	$571,570	$573,670	$742,000
Net Rev/Expend	$746,582	$764,796	$957,495	$618,983	$591,883

HS Debt Service Fund DATA

funded:

- Sinking fund transfers not shown in expenditures, resulting in year over year positive fund balance.
- Increased interest has allowed the district to lower the levy burden on taxpayers



BILLINGS
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Building Reserve

The Building Reserve Fund finances major maintenance, remodeling, and building projects. It is typically supported by a voted levy (up to 20 years) and other revenues. The District currently has no voter-approved levy, but the 2017 legislature allowed permissive levies(SSMA) for infrastructure. For FY26, a permissive levy for the Building Reserve Fund is recommended to maximize the State Share of the SSMA allowances.

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
State of Montana	$567,087	$709,699	$707,682	$724,644	$927,903
Cash Balance Forward					$4,699,031
District Revenue	$641,685	$632,779	$677,353	$624,663	$427,237
Total Revenue	$1,208,772	$1,342,478	$1,385,035	$1,349,307	$6,054,171
Expenditures					
Salaries					
Benefits					
Prof. & Tech. Services	$5,492			$100,059	$150,000
Property Services	$122,626	$78,112	$337,995	$674,796	$715,000
Purchased Services					
Supplies/Materials			$9,756	$357,750	$400,000
Property & Equp	$10,129	$363,067	$124,766	$80,329	$90,000
Other Objects					
Total Expenditures	$138,247	$441,179	$472,517	$1,212,934	$1,355,000.00
Net Rev/Expend	$1,070,525	$901,299	$912,518	$136,373	$4,699,171

Elem Building Reserve Fund

DATA

funded:

- Cash Reappropriated
- Interest Earned
- SSMA Permissive Levy/State Match

	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Actual	Actual	Budget
Revenues					
State of Montana	$221,953	$302,160	$313,179	$327,556	$415,015
Cash Balance Forward					$1,031,143
District Revenue	$353,628	$348,670	$351,554	$319,510	$278,645
Total Revenue	$575,581	$650,830	$664,733	$647,066	$1,724,803
Expenditures					
Salaries					
Benefits					
Prof. & Tech. Services	$1,933		$79,696	$25,938	$40,000
Property Services	$66,039	$65,866	$173,407	$480,457	$500,000
Purchased Services					
Supplies/Materials				$18,258	$25,000
Property & Equp	$195,975	$320,978	$511,389		$128,000
Other Objects					
Total Expenditures	$263,947	$386,844	$764,492	$524,653.00	$693,000
Net Rev/Expend	$311,634	$263,986	-$99,759	$122,413	$1,031,803

HS Building Reserve Fund

DATA

funded:

- Cash Reappropriated
- Interest Earned
- SSMA Permissive Levy/State Match



BILLINGS
PUBLIC SCHOOLS
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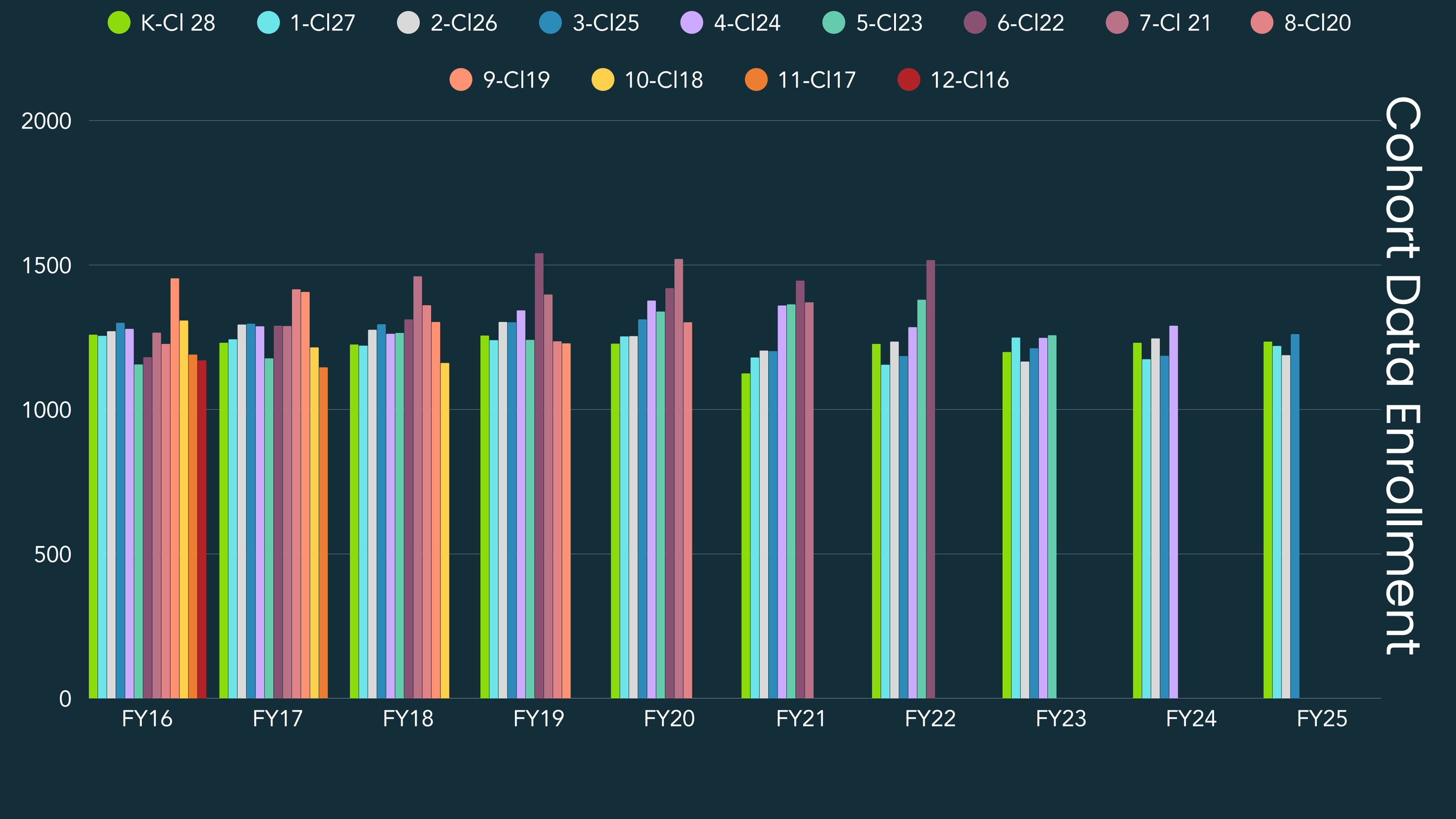
Informational Data

This Section includes department budget break downs, enrollment trends and other information that are the building blocks for budgets.



OPtion B

$9,625,807	Beginning of FY26 MD Fund Balance
$ (1,200,000)	EL Facilities Deferred Maintenance
$ (1,200,000)	HS Facilities Deferred Maintenance
$ (800,000)	EL and HS Safety
$ (332,000)	Skyview Intercom Replacement
$ (356,000)	West Intercom Replacement
$ (45,000)	Senior Boiler Replacement Design (3 Boilers)
$ (562,000)	Senior Boiler Replacement Project (3 Boilers)
$ (301,000)	West Roofing
$ (384,000)	Career Center Roofing
$ (52,074)	EBMS - Flex Plan Administration (3% increase)
	The Bannack Group???
$ (5,232,074)	Subtotal - Earmarks
$0	Net Print Shop Expense
$0	Estimated FY26 Interest Earnings
$4,393,733	Year End Estimated FY25 MD Balance


K-Cl 28
1-Cl27
2-Cl26
3-Cl25
4-Cl24
5-Cl23
6-Cl22
7-Cl 21
8-Cl20
9-Cl19
10-Cl18
11-Cl17
12-Cl16
2000
1500
1000
500
0
FY16
FY17
FY18
FY19
FY20
FY21
FY22
FY23
FY24
FY25
Cohort Data Enrollment



Expense Keys

Object	Description
1XX	*Salaries*
2XX	Benefits
3XX	Prof & Tech Services
4XX	*Property Services*
5XX	Purchased Services
6XX	Supplies/Materials
7XX	Property & Equip
8XX	Other Objects
9XX	Other Use of Funds

Indivual Department Budgets are broken down using these expense key objects.

Facility Management

Director Scott Reiter

Facilities EL GF	$ 1,955,702.09
Facilities HS GF	$ 1,327,485.98
Warehouse EL GF	$ 196,305.10
Warehouse HS GF	$ 106,350.68
EL Building Reserve	$ 6,054,171.14
HS Building Reserve	$ 1,724,802.86

Facilities EL GF

1XX	$	1,108,165.94
2XX	$	282,779.15
3XX	$	15,000.00
4XX	$	267,200.00
5XX	$	23,557.00
6XX	$	212,500.00
7XX	$	40,000.00
8XX	$	6,500.00
Total	**$**	**1,955,702.09**

Facilities HS GF

1XX	$	541,214.44
2XX	$	139,463.54
3XX	$	10,000.00
4XX	$	297,800.00
5XX	$	10,208.00
6XX	$	245,450.00
7XX	$	80,000.00
3	$	3,350.00
Total	**$**	**1,327,485.98**

Warehouse EL GF

1XX	$	137,603.83
2XX	$	32,419.93
3XX	$	250.00
4XX	$	7,250.00
5XX	$	681.34
6XX	$	18,100.00
Total	**$**	**196,305.10**

Warehouse HS GF

1XX	$	73,027.10
2XX	$	16,148.58
4XX	$	10,375.00
6XX	$	6,800.00
Total	**$**	**106,350.68**

EL Building Reserve

4XX	$	557,669.16
7XX	$	5,496,501.98
Total	**$**	**6,054,171.14**

HS Building Reserve

4XX	$	222,242.71
7XX	$	1,502,560.15
Total	**$**	**1,724,802.86**



Dr. Erwin Garcia		
Supt EL GF	$	363,150.49
Supt HS GF	$	201,740.18

Supt. EL GF:		
1XX	$	285,464.65
2XX	$	29,230.84
3XX	$	32,400.00
4XX	$	810.00
5XX	$	6,815.00
6XX	$	6,430.00
8XX	$	2,000.00
Total	**$**	**363,150.49**

Supt. HS GF:		
1XX	$	160,766.20
2XX	$	16,085.98
3XX	$	16,200.00
4XX	$	300.00
5XX	$	4,888.00
6XX	$	2,500.00
8XX	$	1,000.00
Total	**$**	**201,740.18**



Business Services

Laurie Kvamme / Craig VanNice	
Business GF	$ 2,269,526.27
Debt Service	
Retirement	

Business GF:		
1XX	$	946,389.63
2XX	$	198,576.46
3XX	$	956,177.18
4XX	$	2,797.76
5XX	$	165,022.00
6XX	$	170.00
8XX	$	393.24
Total	**$**	**2,269,526.27**



Adult Education

Randy Russell		
EL Adult Ed	$	711,386.07
HS Adult Ed	$	1,511,494.51

EL Adult Ed:

1XX	$	320,516.24
2XX	$	64,540.83
3XX	$	44,454.00
4XX	$	48,926.93
5XX	$	166,600.00
6XX	$	66,348.07
7XX	$	-
Total	**$**	**711,386.07**

HS Adult Ed:

1XX	$	820,114.03
2XX	$	158,191.63
3XX	$	189,222.80
4XX	$	35,800.00
5XX	$	159,798.00
6XX	$	121,768.05
7XX	$	26,600.00
Total	**$**	**1,511,494.51**



Elementary & HS Leadership

Kyra Gaskill / Gordon Klasna		
School Leadership EL GF	$	236,482.00
School Leadership HS GF	$	311,467.00

EL School Leadership GF		
3XX	$	172,132.00
4XX	$	865.00
5XX	$	14,395.00
6XX	$	49,090.00
Total	**$**	**236,482.00**

HS School Leadership GF		
3XX	$	261,540.00
4XX	$	600.00
5XX	$	14,657.00
6XX	$	34,645.00
8XX	$	25.00
Total	**$**	**311,467.00**



Kevin Kirkman

EL SPED GF	$ 7,541,546.31
HS SPED GF	$ 3,485,073.69
EL Tuition Fund	$ 7,366,299.18
HS Tuition Fund	$ 2,436,578.39

EL SPED GF

1XX	$ 6,317,425.26
2XX	$ 1,179,028.05
3XX	$ 186.00
5XX	$ 22,755.64
6XX	$ 22,151.36
Total	**$ 7,541,546.31**

HS SPED GF

1XX	$ 2,784,313.61
2XX	$ 647,920.08
3XX	$ 2,000.00
4XX	$ 24.00
5XX	$ 39,975.85
6XX	$ 10,840.15
Total	**$ 3,485,073.69**

EL Tuition

1XX	$ 4,977,754.46
2XX	$ 1,948,744.72
5XX	$ 439,800.00
Total	**$ 7,366,299.18**

HS Tuition

1XX	$ 1,269,656.35
2XX	$ 448,501.05
5XX	$ 432,052.68
6XX	$ 286,368.31
Total	**$ 2,436,578.39**



Indigenous Education

Calli Rusche-Nicholson

EL IEFA GF	$	410,817.24
HS IEFA GF	$	192,992.73
EL Achievement Gap	$	58,304.00
HS Achievement Gap	$	29,896.00

EL IEFA GF

1XX	$ 211,596.71
2XX	$ 31,845.85
3XX	$ 20,000.00
4XX	$ 1,500.00
5XX	$ 52,940.67
6XX	$ 92,934.01
Total	**$ 410,817.24**

HS IEFA GF

1XX	$ 130,789.81
2XX	$ 20,787.84
3XX	$ 10,000.00
5XX	$ 12,896.00
6XX	$ 18,519.08
Total	**$ 192,992.73**

EL Achiev Gap GF

3XX	$ 5,500.00
4XX	$ 450.00
5XX	$ 21,604.00
6XX	$ 30,750.00
Total	**$ 58,304.00**

HS Achiev Gap GF

1XX	$ 4,500.00
3XX	$ 2,500.00
5XX	$ 12,296.00
6XX	$ 10,100.00
8XX	$ 500.00
Total	**$ 29,896.00**



Technology

Jason Platt

EL Tech GF	$ 1,873,069.27
HS Tech GF	$ 835,077.06
EL Tech Fund	$ 2,708,555.66
HS Tech Fund	$ 1,639,562.46

EL Tech GF

1XX	$ 1,031,693.79
2XX	$ 233,333.20
3XX	$ 90,441.23
4XX	$ 317.49
5XX	$ 283,633.53
6XX	$ 233,650.03
Total	**$ 1,873,069.27**

HS Tech GF

1XX	$ 405,593.22
2XX	$ 86,488.82
3XX	$ 90,740.06
4XX	$ 156.59
5XX	$ 159,685.37
6XX	$ 92,271.69
8XX	$ 141.31
Total	**$ 835,077.06**

EL Tech Funds

1XX	$ 328,569.97
2XX	$ 62,764.97
3XX	$ 33,512.52
4XX	$ 2,711.62
5XX	$ 12,690.43
6XX	$ 964,725.64
7XX	$ 1,303,580.51
Total	**$ 2,708,555.66**

HS Tech Funds

1XX	$ 276,542.28
2XX	$ 63,599.76
3XX	$ 30,190.13
4XX	$ 5,322.66
5XX	$ 7,161.11
6XX	$ 1,000,211.56
7XX	$ 256,534.96
Total	**$ 1,639,562.46**



Career Outreach

Bo Bruinsma

Advanced Opp	$	786,172.32

	Advanced Oppo	FY26 Allocation
	9-12	$415,385.45
FY25 Carry Over		$9,004.61
1XX	Salaries	$4,153.85
2XX	Benefits	$0.00
3XX	Profession	$240,923.56
4XX	Property S	$12,461.56
5XX	Purchased	$141,231.05
6XX	Supplies/M	$12,461.56
7XX	Property a	$0.00
8XX	Other Obje	$4,153.85
9XX	Other Use	$0.00

	Advanced Oppo	FY26 Allocation
	K-8	$142,836.32
FY25 Carry Over		$94,656.65
1XX	Salaries	$35,709.08
2XX	Benefits	$0.00
3XX	Profession	$59,991.25
4XX	Property S	$7,141.82
5XX	Purchased	$4,285.09
6XX	Supplies/M	$35,709.08
7XX	Property a	$0.00
8XX	Other Obje	$0.00
9XX	Other Use	$0.00



Elementary & HS Curriculum

Kim Anthony

Transform Learning	$	1,723,354.61

Kim Anthony / Chris Olszewski

EL Curriculum GF	$	918,715.43
HS Curriculum GF	$	1,086,609.49

EL Curriculum GF

1XX	$	486,505.32
2XX	$	84,754.45
3XX	$	522.09
4XX	$	2,226.45
5XX	$	38,165.78
6XX	$	153,804.57
7XX	$	152,710.00
8XX	$	26.77
Total	**$**	**918,715.43**

HS Curriculum GF

1XX	$	230,265.72
2XX	$	37,717.38
3XX	$	6,174.02
4XX	$	848.69
5XX	$	50,337.95
6XX	$	758,881.96
7XX	$	1,333.77
8XX	$	1,050.00
Total	**$**	**1,086,609.49**



Student Transportation

Lindsay Gran

EL Transportation	$ 6,887,699.65
HS Transportation	$ 3,088,176.80

EL Transportation

1XX	$ 1,182,239.82
2XX	$ 563,290.52
3XX	$ 60,400.00
4XX	$ 7,800.00
5XX	$ 5,046,169.31
6XX	$ 27,500.00
8XX	$ 300.00
Total	**$ 6,887,699.65**

HS Transportation

1XX	$ 430,290.90
2XX	$ 254,187.41
3XX	$ 31,019.00
4XX	$ 3,450.00
5XX	$ 2,356,029.49
6XX	$ 13,200.00
Total	**$ 3,088,176.80**



Athletics and Activities

Mark Sulser

EL Activities GF	$	811,739.07
HS Activities GF	$	2,014,452.05

EL Activities GF

1XX	$	754,632.71
2XX	$	12,958.36
3XX	$	13,000.00
5XX	$	31,098.00
6XX	$	50.00
Total	**$**	**811,739.07**

HS Activities GF

1XX	$	1,349,654.26
2XX	$	26,201.79
3XX	$	10,000.00
4XX	$	21,600.00
5XX	$	605,196.00
6XX	$	1,050.00
8XX	$	750.00
Total	**$**	**2,014,452.05**

Your Accounting Team:

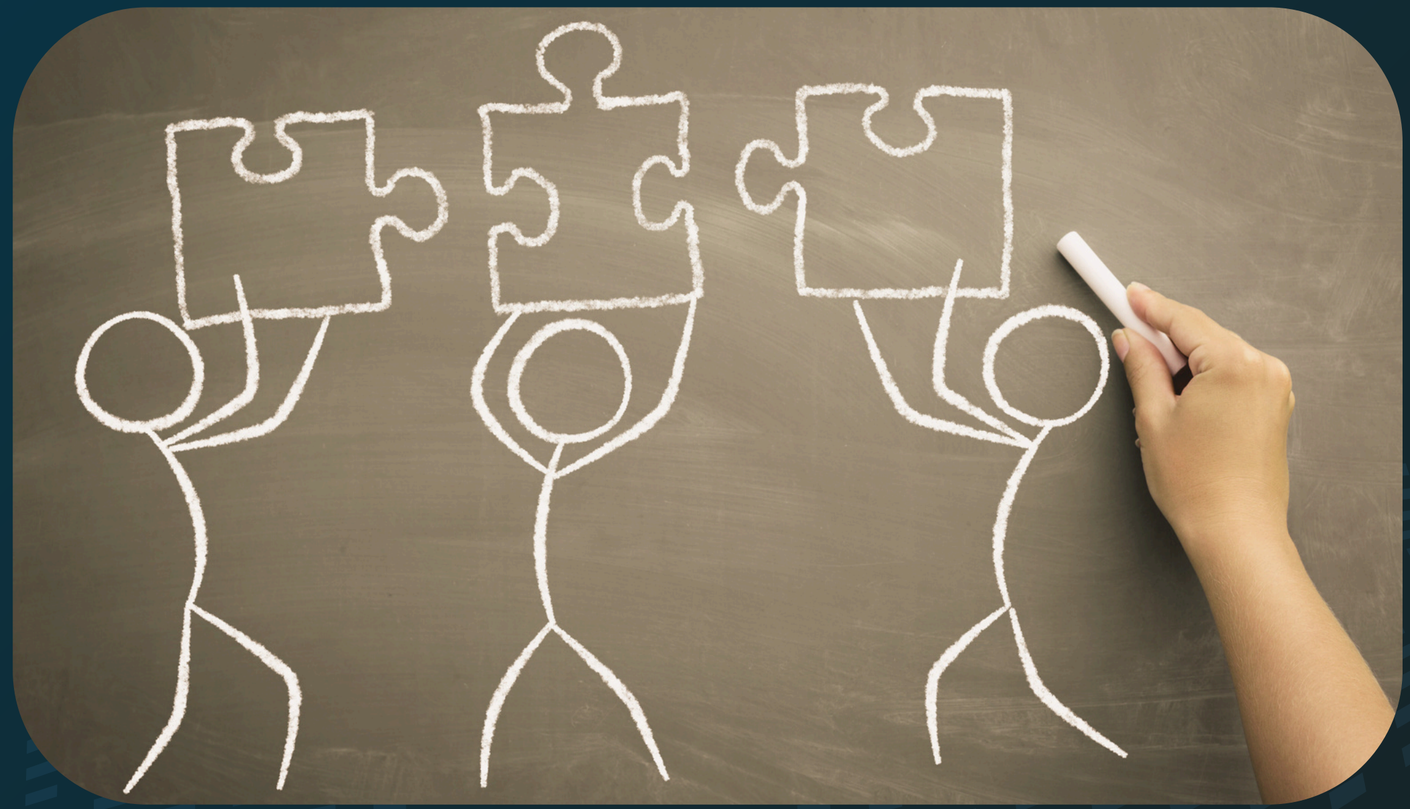
Craig VanNice
Jane Knudsen
Donnie McVee
Joshua Leishman
Special Help- Cheri' Nygard
Brenda Cross

Your Payroll Team:

Daniela Walsh
Tracy Berry
Nickolette Concepcion
Elaina Elder
Bridett Visser
Ashlee Pope
Krista Cassel

Your Accounts Payable Team:

Patricia Hoagland
Shannon Russom
Anthony Huck





is not a position or title, it is action and example.

Thank you for defining leadership on a daily basis.