Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID:

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:	1,464	*	637	35,980,095

* 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: Jane Knudsen

(Signature) (Date)

Chairperson, School Trustees: Scott Walter

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (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	16,082,753.61	1,123,491.64	10%	6.99%	0.00	15,220,109.03	862,644.58	23.98
10 Transportation	1,175,000.00	152,797.16	20%	13.00%	0.00	292,904.71	882,095.29	24.52
11 Bus Depreciation Reserve	711,772.62	0.00	N/A	0.00%	318,931.62	0.00	392,841.00	10.92
13 Tuition	625,000.00		N/A		103,573.10	0.00	521,426.90	14.49
14 Retirement	2,300,000.00	266,397.03	20%	11.58%	0.00	2,300,000.00		
17 Adult Education	110,172.81	0.00	35%	0.00%	74,192.81	0.00	35,980.00	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	566,495.69	0.00	N/A	0.00%	460,667.11	12,828.58	93,000.00	2.58
29 Flexibility	377,035.05	0.00	N/A	0.00%	290,385.43	86,649.62	0.00	0.00
61 Building Reserve	1,420,728.35	0.00	N/A	0.00%	1,101,873.35	219,617.98	99,237.02	2.76
Total of All Funds	23,368,958.13	1,542,685.83			2,349,623.42	18,132,109.92	2,887,224.79	80.25

50 Debt Service **Tax Jurisdiction**								
K-12 HS	2,340,862.50	0.00	20-9-438	0.00%	282,911.79	0.00	2,057,950.71	57.20
1	869,700.00	0.00	20-9-438	0.00%	282,911.80	0.00	586,788.20	16.31

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EAST HELENA K-6	1,131
E2	EH 227 CHARTER K-6	2
M1	EAST HELENA 7-8	305
M2	EH 227 CHARTER 7-8	26
H1	EAST HELENA HS 9-12	577 *
H2	EH 227 CHARTER 9-12	60 *

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

A.	Direct State Aid	(I-A)	7,515,540.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,040,232.00
D.	At Risk Student	(I-D)	47,219.93
E.	Indian Education For All	(I-E)	54,899.13
F.	American Indian Achievement Gap	(I-F)	36,608.00
G.	Data For Achievement	(I-G)	52,567.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	350,837.82
I.	State Special Education Related-Services Payment To Coop	(I-I)	116,945.94
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)	2,077
B.	BASE Budget Limit	(II-B)	14,531,875.88
C.	Maximum Budget Limit	(II-C)	18,131,756.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	862,644.60
E.	Adopted Budget	(II-E)	15,394,520.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	15,220,109.01
H.	Maximum Budget Limit	(II-H)	18,995,819.55
I.	Highest Budget Without a Vote	(II-I)	16,082,753.63
J.	Highest Budget	(II-J)	18,995,819.55
K.	Highest Voted Amount	(II-K)	2,913,065.92
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	16,082,753.61

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

A.	Operating Reserve (961)	(III-A)			1,123,491.64
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			1,123,491.64

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

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	246,698.64	104,139.18	350,837.82
B.	Special Education RSBG to Coop	82,232.88	34,713.06	116,945.94
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	131,572.61	55,540.90	187,113.50

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	422,254.00	750,666.00	1,172,920.00
F.	100% Of Per Student Entitlement	10,267,163.50	5,373,206.00	15,640,369.50
		10,689,417.50	6,123,872.00	16,813,289.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	3,773,364.38	2,161,726.82	5,935,091.19
H.	Special Education in BASE@40%	131,572.61	55,540.90	187,113.50
I.	Subsidized BASE Amount	3,904,936.99	2,217,267.72	6,122,204.69
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		16,082,753.61
	1. BASE Budget Limit	(V-A1)	15,220,109.01	
	2. Over-BASE Budget	(V-A2)	862,644.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		7,515,540.42
	1. Direct State Aid Paid By State	(V-B1)	7,515,540.42	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,040,232.00
D.	At Risk Student	(V-D)		47,219.93
E.	Indian Education For All	(V-E)		54,899.13
F.	American Indian Achievement Gap	(V-F)		36,608.00
G.	Data For Achievement	(V-G)		52,567.02

H.	Special Education Allowable Cost Payment	(V-H)		350,837.82
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		122,986.57
	1. Actual Non-Levy Revenue	(V-J1)	122,986.57	
	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)		5,999,218.12
	1. Elementary County BASE Distribution	(V-L1)	3,826,225.59	
	2. High School County BASE Distribution	(V-L2)	2,172,992.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		15,220,109.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.02
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O2)	0.00	
	3. Oil & Gas Revenues	(V-O3)	0.00	
	4. TIF Applied To Over-BASE Budget	(V-O4)	0.00	
	5. Tuition	(V-O5)	0.00	
	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)		862,644.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		862,644.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	Over-BASE Mills	(V-S)		23.98
	1. District Property Tax Levy Mills	(V-S1)	23.98	
	2. Flexible Non-Voted Levy Authority	(V-S2)	0.00	
T.	Total General Fund Mills	(V-T)		23.98

* 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	16,082,753.61

Budget Uses

Expenditure Budget	0002	16,082,753.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	7,515,540.42
Quality Educator	3111	1,040,232.00
At Risk Student	3112	47,219.93
Indian Education For All	3113	54,899.13
American Indian Achievement Gap	3114	36,608.00
State Special Education Allowable Cost Payment to Districts	3115	350,837.82
Data For Achievement	3116	52,567.02
Elementary County BASE Distribution	2250	3,826,225.59
High School County BASE Distribution	2260	2,172,992.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	122,986.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
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	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

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)	862,644.58		
District Tax Levy			1110	862,644.58
Total Estimated Revenues to Fund Adopted Budget			0004	16,082,753.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	1,175,000.00

Budget Uses

Expenditure Budget	0002	1,175,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	266,277.00
Contingency	0006	26,627.70
Over-Schedule	0011	882,095.30
Fund Balance for Budget	TFS48	152,797.16
Operating Reserve	0961	152,797.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

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	73,226.17
State - On-Schedule Transportation Reimbursement	3210	219,678.54
District Tax Levy	1110	882,095.29
District Mills	999	24.52
Total Estimated Revenues to Fund Adopted Budget	0004	1,175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	711,772.62

Budget Uses

Expenditure Budget	0002	711,772.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	318,931.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	318,931.62
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	392,841.00
District Mills	999	10.92
Total Estimated Revenues to Fund Adopted Budget	0004	711,772.62

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Activity Bus	2026	120,000.00	0.00	24,000.00	24,000.00
2026 Bluebird Bus	2026	228,400.00	0.00	45,680.00	45,680.00
Van Hool Motor Coach Double Decker	2026	399,995.00	0.00	79,999.00	79,999.00
2025 Lion C Electric	2025	389,562.42	77,912.48	77,912.48	77,912.48
2018 Freightliner Bus	2024	74,900.00	29,960.00	14,980.00	14,980.00
2020 ICBUS International Bus	2023	70,057.60	42,034.56	14,011.52	14,011.52
2023 Bluebird Bus	2023	185,500.00	111,300.00	37,100.00	37,100.00
2018 Ford Transit T-350	2022	49,955.00	39,964.00	9,991.00	9,991.00
2022 Bluebird Bus	2022	164,750.00	131,800.00	32,950.00	32,950.00
2000 Vanhool Bus - Model C2045	2021	35,175.00	35,175.00	7,035.00	7,035.00
2003 BlueBird Bus	2021	8,000.00	8,000.00	1,600.00	1,600.00
2012 Vanhool Bus	2021	80,160.00	80,160.00	16,032.00	16,032.00
2021 Bluebird Bus	2020	157,750.00	189,300.00	31,550.00	31,550.00
2016 Blue Bird Bus	2015	126,500.00	189,750.00	N/A	NA
2016 Blue Bird Bus - 83 Passenger	2015	133,500.00	200,250.00	N/A	NA
2011 Bluebird Bus - 83 Pass	2011	125,600.00	188,400.00	N/A	NA
2011 Bluebird Bus - 83 Passenger	2011	125,600.00	188,400.00	N/A	NA
2011 Bluebird Bus-76 Passenger	2011	96,400.00	144,600.00	N/A	NA
2010 Bluebird Bus	2009	123,500.00	185,250.00	N/A	NA
2007 Blue Bird/Bus J	2007	98,685.00	148,027.50	N/A	NA
Total					392,841.00

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13 Tuition Fund

Adopted Budget	0001	625,000.00

Budget Uses

Expenditure Budget	0002	625,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103,573.10
Unreserved Fund Balance Reappropriated	0970	103,573.10

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	521,426.90
District Mills	999	14.49
Total Estimated Revenues to Fund Adopted Budget	0004	625,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	2,300,000.00

Budget Uses

Expenditure Budget	0002	2,300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	266,397.03
Operating Reserve	0961	266,397.03
Unreserved Fund Balance Reappropriated	0970	0.00

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	2,300,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	110,172.81

Budget Uses

Expenditure Budget	0002	110,172.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,192.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,192.81

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	35,980.00
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	110,172.81
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	566,495.69

Budget Uses

Expenditure Budget	0002	566,495.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	460,667.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	460,667.11
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	12,828.58

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	93,000.00
District Mills	999	2.58
Total Estimated Revenues to Fund Adopted Budget	0004	566,495.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027
25 Lewis & Clark

1240 East Helena K-12

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	377,035.05

Budget Uses

Expenditure Budget	0002	377,035.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	290,385.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	290,385.43

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	86,649.62

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	377,035.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID:

50 Debt Service Fund

Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID:

1

Taxable Value		35,980,095.00
Adopted Budget	0001	869,700.00

Budget Uses

Expenditure Budget	0002	869,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	282,911.80
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	282,911.80
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	586,788.20
Jurisdiction Mills	999	16.31
Total Estimated Revenues to Fund Adopted Budget	0004	869,700.00
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	07/27/2017	06/30/2037	12,000,000.00	7,045,000.00	580,000.00	284,200.00	500.00
Total Bond Requirements							864,700.00

SIDs

Issue Type	Amount
Elementary	5,000.00
Total SID Requirements	5,000.00

Total Debt Service Requirements	0002	869,700.00

Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID:

K-12 HS

Taxable Value		35,980,095.00
Adopted Budget	0001	2,340,862.50

Budget Uses

Expenditure Budget	0002	2,340,862.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	282,911.79
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	282,911.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

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

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	2,057,950.71
Jurisdiction Mills	999	57.20
Total Estimated Revenues to Fund Adopted Budget	0004	2,340,862.50
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	08/08/2018	06/30/2038	29,500,000.00	19,555,000.00	1,325,000.00	1,010,362.50	500.00
Total Bond Requirements							2,335,862.50

SIDs

Issue Type	Amount
High School	5,000.00
Total SID Requirements	5,000.00

Total Debt Service Requirements	0002	2,340,862.50

Budget Report
FY 2027

25 Lewis & Clark

1240 East Helena K-12

Submit ID:

61 Building Reserve Fund

Adopted Budget	0001	1,420,728.35

Budget Uses

Expenditure Budget	0002	1,420,728.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,101,873.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,101,873.35
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	219,617.98
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	99,237.02
District Mills		999	2.76
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.76
Total Estimated Revenues to Fund Adopted Budget		0004	1,420,728.35