



RECOMMENDED BUDGET

2022-23 SCHOOL YEAR

AS OF AUGUST 24, 2022



415 NORTH 30TH STREET BILLINGS, MT 59101



BILLINGSCHOOLS.ORG

Budget Introduction

Geographically, Billings Public Schools covers an area greater than the city of Billings. The school system includes two legally separate districts, Elementary District No. 2 and High School District No. 2. The Elementary District covers approximately 33 square miles and has an estimated population of 118,829. The High School District covers approximately 703 square miles, and encompasses eight elementary districts including; Billings, Elder Grove, Elysian, Canyon Creek, Morin, Yellowstone Academy, Independent, and Blue Creek. The estimated population of the High School District is 143,772. The FY22 student population totaled 16,650. The first student count for the FY23 school year will take place on October 3rd.

The school system is a public entity under the authority of the state of Montana. The Elementary District No. 2 and High School District No. 2 are separate legal entities that make up one independent reporting entity within the criteria established in section 2100 of the Codification of Governmental Accounting and Financial Reporting Standards.

The Elementary District is governed by a board of seven trustees elected by the voters of single member districts of the Billings Elementary District. The High School District is governed by a board of nine trustees that include the seven Elementary District trustees and two additional trustees elected by voters in the other elementary districts. The superintendent, who acts as chief administrative officer, is selected by the board of trustees.

The district is required by state law to annually adopt budgets for certain funds, generally those supported by property taxes. The elementary and high school board of trustees must meet to legally adopt final budgets on or before August 25th immediately preceding the school year. The Board of Trustees has the legal authority to establish budgets for the districts within the parameters established by the State of Montana. The primary building blocks of the district's overall financial planning include appropriated governmental funds for: General, Transportation, Tuition, Retirement, Adult Education, Technology Acquisition, Flexibility, Debt Service and Building Reserve. The budgetary control is at the fund level as required by Montana Law.

The district serves over 16,000 students and provides a full range of educational services appropriate to grade levels from pre-kindergarten through 12th grade, as well as adult education. These include regular and enriched academic education, special education, and occupational education. These basic programs are supplemented by a wide variety of offerings in fine arts, athletics, and other specific student based clubs.

Fund Types**Budgeted Funds:**

- General Fund
- Transportation
- Tuition
- Retirement
- Adult Education
- Technology
- Flexibility
- Debt Service
- Building Reserve

Description of Funds

General Fund

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.

Transportation Fund

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.

Tuition Fund

The Tuition Fund is used to pay tuition for Billings Public Schools' students attending other schools in and out of our district and certain special education and other educational expenditures within the district. The fund is financed with local levy and non-levy revenue. Montana state law provisions require the resident district to pay tuition in special cases. Billings Public Schools pays tuition for the education of students attending Yellowstone County Youth Services Center, Yellowstone Boys and Girls Ranch, AWARE and Yellowstone Academy. Under Senate Bill 191 passed by the 2013 Legislature, the District may assess a tuition fund levy for special education costs in excess of special education funding received.

Retirement Fund

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 levy, and to a lesser extent, investment earnings and fund balance re-appropriated.

Adult Education Fund

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. The fund is financed with local levy, tuition, and non-levy revenue.

Technology Fund

The Technology Fund is used for the purchase, rental, repair, maintenance, and depreciation of technological equipment. This includes computers and computer network access and associated technical training for District personnel. The fund is financed with state money and other local, state, private, and federal funds received for the purpose of funding technology or technology-associated training. In May 2010 the High School District passed approximately \$1.1 million technology levy. The Elementary District passed a \$1.2 million technology levy in May 2013. This levy provides technology to ensure the success of the students.

Flexibility Fund

This fund is 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.

Debt Service Fund

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

Building Reserve Fund

The Building Reserve Fund is used to pay for major maintenance, remodeling, and building projects. The fund is established upon passage of a voted levy that authorizes the levy for up to 20 years. The amount levied in one year is limited to the total authorized levy divided by the number of years authorized. Fund balance re-appropriated and non-levy revenues are also sources of funding for the Building Reserve Fund. Currently, the District does not have any voter approval authorization to levy in this fund. The 2017 legislative session gave school districts the opportunity to permissively levy for infrastructure costs. Part of the legislation afforded school districts a portion of matching funding from the state, but the state has yet to fund this portion of the bill. For the FY23 budget, we are recommending permissively levying for building reserve. The district needs to be sure that infrastructure needs are being met on the improvements that were completed by way of the successful 2013 Bond measure in the Elementary District.



Budget Report

FY 2023

56 Yellowstone

Submit ID:

0965 Billings Elem

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 (\$70) [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	84,108,308.55	8,410,830.86	10%	10.00%	0.00	60,242,002.50	23,866,306.05	100.90
10 Transportation	5,335,000.00	1,067,000.00	20%	20.00%	389,752.99	910,000.00	4,035,247.01	17.06
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,300,000.00		N/A		205,335.01	0.00	3,094,664.99	13.09
14 Retirement	13,800,000.00	2,760,000.00	20%	20.00%	1,296,486.61	12,503,513.39		
17 Adult Education	617,400.00	171,415.76	35%	27.76%	0.00	0.00	617,400.00	2.61
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,005,203.27	0.00	N/A	0.00%	739,423.87	65,779.40	1,200,000.00	5.07
29 Flexibility	3,191,285.50	0.00	N/A	0.00%	2,288,451.98	496,633.52	406,200.00	1.72
61 Building Reserve	4,055,252.29	0.00	N/A	0.00%	2,749,842.29	709,698.82	595,711.18	2.52
Total of All Funds	116,412,449.61	12,409,246.62			7,669,292.75	74,927,627.63	33,815,529.23	142.97

50 Debt Service								
Tax Jurisdiction								
ELBond	10,638,247.42	8,589,847.88	20-9-438	80.74%	0.00	563,000.00	10,075,247.42	42.60



Budget Report

FY 2023

56 Yellowstone

Submit ID:

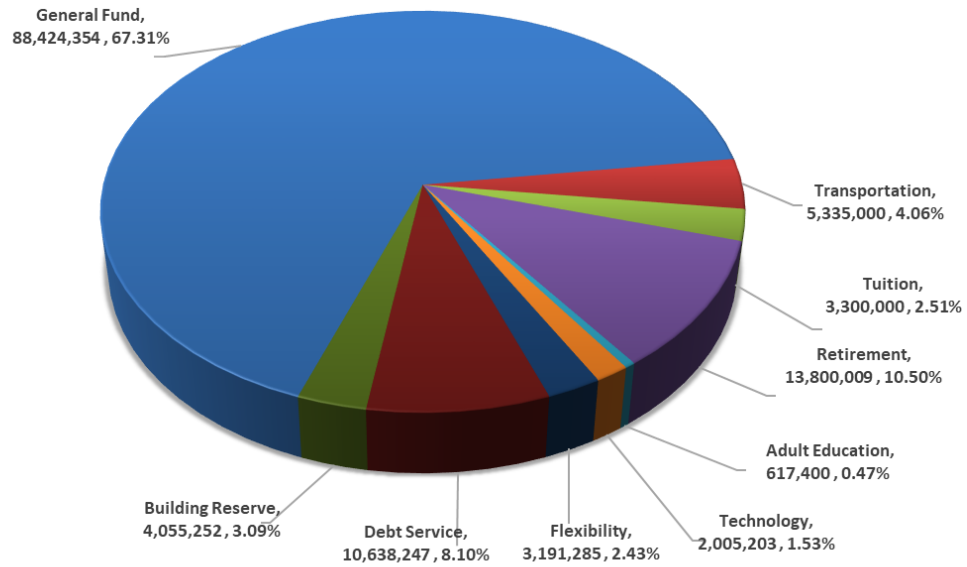
0966 Billings H S

Summary

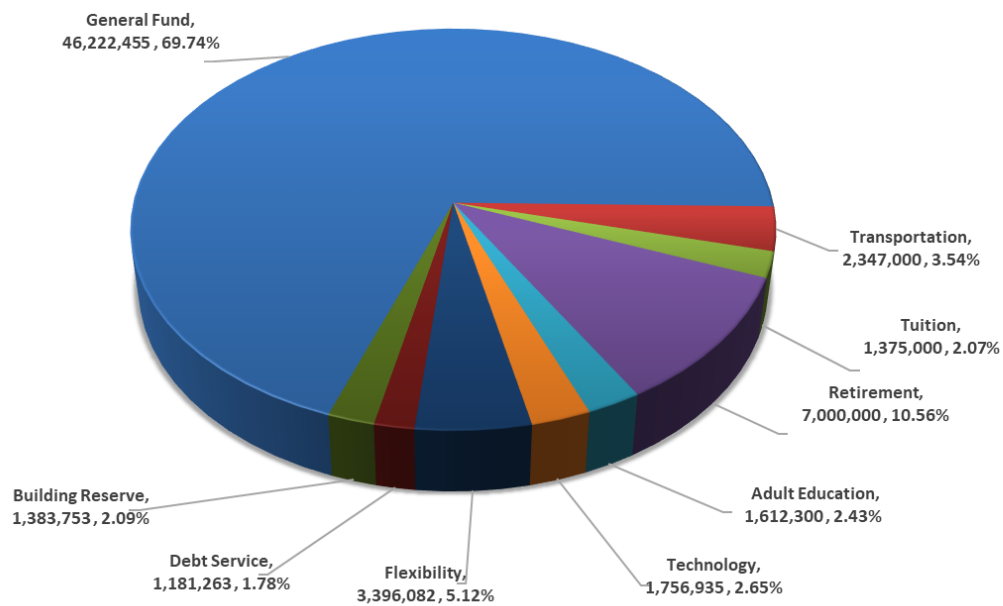
Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (\$70) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	46,701,944.98	4,670,194.50	10%	10.00%	0.00	33,531,778.58	13,170,166.40	44.38
10 Transportation	2,347,000.00	452,550.00	20%	19.28%	79,046.92	450,000.00	1,817,953.08	6.12
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,375,000.00		N/A		9,527.70	0.00	1,365,472.30	4.60
14 Retirement	7,000,000.00	1,400,000.00	20%	20.00%	282,544.06	6,717,455.94		
17 Adult Education	1,612,300.00	564,305.00	35%	35.00%	505,535.35	280,000.00	826,764.65	2.78
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,756,935.37	0.00	N/A	0.00%	619,932.24	37,544.13	1,099,459.00	3.70
29 Flexibility	3,396,081.83	0.00	N/A	0.00%	2,568,471.59	544,215.63	283,394.61	0.95
61 Building Reserve	1,383,752.87	0.00	N/A	0.00%	744,502.87	302,159.53	337,090.47	1.14
Total of All Funds	65,573,015.05	7,087,049.50			4,809,560.73	41,863,153.81	18,900,300.51	63.67

50 Debt Service								
Tax Jurisdiction								
HSBond	1,181,263.55	7,225,176.91	20-9-438	611.65%	0.00	495,000.00	686,263.55	2.13

2022-23 Elementary School Budgeted Funds



2022-23 High School Budgeted Funds



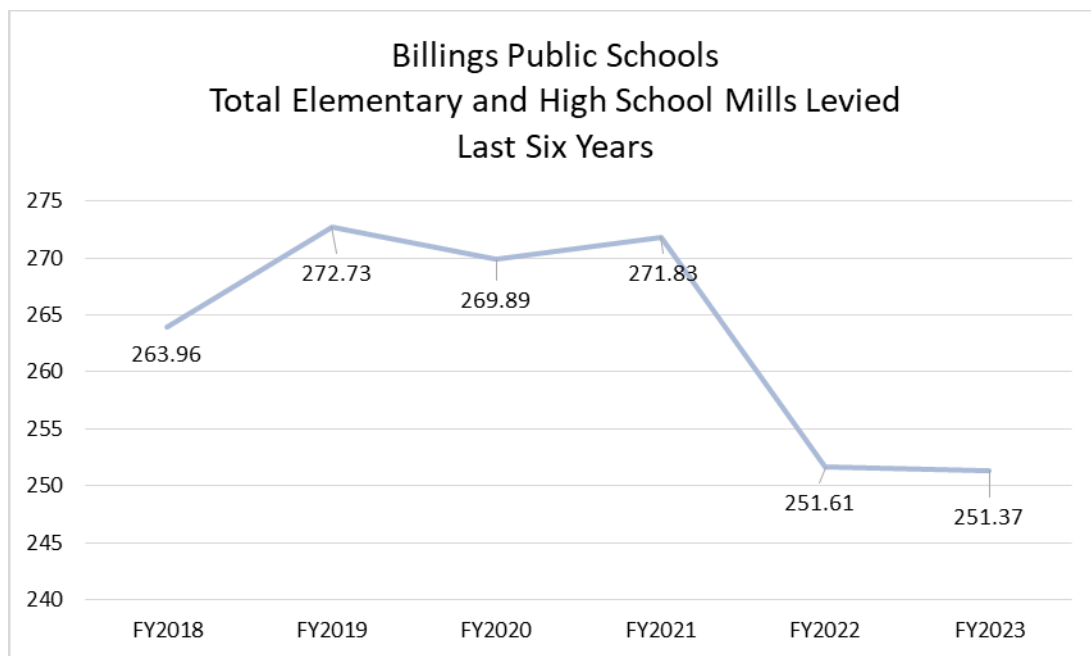
The Impact of Budget on Taxpayers

School districts are required to impose a tax levy to finance the local share of total program revenue. The Department of Revenue office determines the assessed valuation of all property located within a district's boundaries (e.g. residential, commercial, agricultural, oil and gas). The amount of property tax in Montana is not determined solely by the property's value. The property's value is multiplied by a tax rate, set by the legislature, to determine its taxable value. The taxable value is then multiplied by the millage rate. A mill is one tenth of one cent and the millage rate varies from year to year depending on numerous factors.

Millage values for FY23:

Elementary: 185.57

High School: 65.8

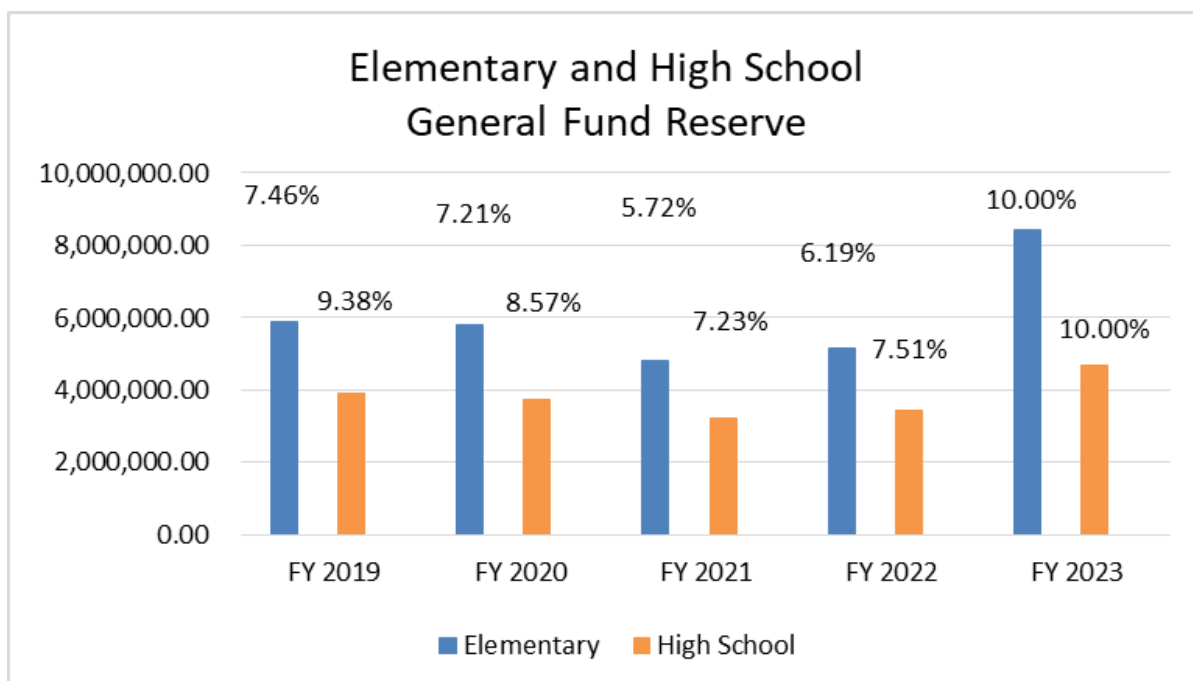


Reserves

Under state law, the District is allowed to reserve up to 10% of the general fund adopted budget. 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. The chart below shows a five year history of general fund reserves.

General Fund Reserve History

	Elementary General Fund		High School General Fund	
	Total Reserves	% of Adopted budget reserved	Total Reserves	% of Adopted budget reserved
FY 2019	5,886,503.80	7.46%	3,932,915.39	9.38%
FY 2020	5,789,442.13	7.21%	3,730,637.10	8.57%
FY 2021	4,806,415.44	5.72%	3,207,799.18	7.23%
FY 2022	5,172,201.12	6.19%	3,417,161.84	7.51%
FY 2023	8,410,830.86	10.00%	4,670,194.50	10.00%



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All Elementary District Budgeted Funds by Function

BILLINGS PUBLIC SCHOOLS										
Combined Statement of Revenues, Expenditures by Function										
All Elementary District Budgeted Funds by Function										
Adopted Budget FY23										
	General	Transportation	Tuition	Retirement	Adult Education	Technology	Flexibility	Debt Service	Building Reserve	Total Budgeted Funds
REVENUES										
Federal Revenue								563,000		563,000
State of Montana	60,242,002	455,000				65,779	496,634		709,699	61,969,114
Yellowstone County		455,000		12,503,513						12,958,513
District Revenue	23,866,306	4,425,000	3,300,000	1,296,487	617,400	1,939,424	2,694,651	10,075,247	3,345,553	51,560,067
Total Revenues	84,108,308	5,335,000	3,300,000	13,800,000	617,400	2,005,203	3,191,285	10,638,247	4,055,252	127,050,695
EXPENDITURES										
Instruction	57,651,608		3,300,000	11,136,967	395,876	1,357,594	2,666,074			76,508,119
Support Services	6,042,855			899,628	58,814					7,001,297
Instructional Services	582,880			41,994			525,211			1,150,085
Educational Media Services	3,816,899			519,898		606,175				4,942,972
General Administration	1,826,137			8,309						1,834,446
School Administration	7,329,696			246,154	124,410					7,700,260
Business Services	998,618			125,006						1,123,624
Operations and Maintenance	8,737,811			681,836	38,300					9,457,947
Student Transportation	5,321	5,335,000		135,846						5,476,167
Support Services Central										0
Community Service										0
Food Service										0
Extracurricular Activities	2,500			4,371						6,871
Athletics	1,430,029									1,430,029
Building Improvement/ Facility Acquisition						41,434			4,055,252	4,096,686
Debt Service								10,638,247		10,638,247
Projected Surplus										0
Total Expenditures	88,424,354	5,335,000	3,300,000	13,800,009	617,400	2,005,203	3,191,285	10,638,247	4,055,252	131,366,750
Net Revenues (Expenditures)	(4,316,046)	0	0	0	0	0	0	0	0	0

All High School District Budgeted Funds by Function

BILLINGS PUBLIC SCHOOLS										
Combined Statement of Revenues, Expenditures by Function										
All High School District Budgeted Funds by Function										
Adopted Budget FY23										
	General	Transportation	Tuition	Retirement	Adult Education	Technology	Flexibility	Debt Service	Building Reserve	Total Budgeted Funds
REVENUES										
Federal Revenue								495,000		495,000
State of Montana	33,531,779	225,000				37,544	544,216		302,160	34,640,699
Yellowstone County		225,000		7,000,000						7,225,000
District Revenue	13,170,166	1,897,000	1,375,000		1,612,300	1,719,391	2,851,866	686,263	1,081,593	24,393,580
Total Revenues	46,701,945	2,347,000	1,375,000	7,000,000	1,612,300	1,756,935	3,396,082	1,181,263	1,383,753	66,754,279
EXPENDITURES										
Instruction	27,551,339		1,375,000	5,581,610	786,804	1,163,172	2,873,488			39,331,413
Support Services	2,606,888			418,729	210,613					3,236,230
Instructional Services	440,823			19,075			472,112			932,010
Educational Media Services	1,488,749			206,931		593,764	50,482			2,339,926
General Administration	845,654			29,614						875,268
School Administration	4,564,116			237,461	554,183					5,355,760
Business Services	510,504			80,921						591,425
Operations and Maintenance	5,326,778			357,030	34,100					5,717,908
Student Transportation		2,347,000		36,769						2,383,769
Support Services Central										0
Community Service										0
Food Service				15,084						15,084
Extracurricular Activities	8,500			7,900						16,400
Athletics	2,879,104			8,876						2,887,980
Building Improvement/ Facility Acquisition					26,600				1,383,753	1,410,353
Debt Service								1,181,263		1,181,263
Projected Surplus										0
Total Expenditures	46,222,455	2,347,000	1,375,000	7,000,000	1,612,300	1,756,935	3,396,082	1,181,263	1,383,753	66,274,788
Net Revenues (Expenditures)	479,490	0	0	0	0	0	0	0	0	0

General Fund: Elementary

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
Elementary District General Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
Federal Revenue						
State of Montana	52,432,167	55,094,912	56,767,967	58,725,177	58,994,225	60,242,002
Yellowstone County						
District Revenue	24,939,056	23,895,634	23,111,979	25,247,776	24,265,203	23,866,306
Total Revenues	77,371,223	78,990,546	79,879,946	83,972,953	83,259,428	84,108,308
EXPENDITURES						
Salaries	62,325,772	64,745,328	62,161,156	57,880,504	63,285,278	68,239,335
Benefits	9,821,698	10,060,830	10,212,879	9,839,389	10,418,610	11,170,641
Professional & Technical Services	736,040	608,878	698,730	726,518	1,022,203	967,500
Property Services	2,150,540	2,077,196	2,076,910	2,244,315	2,662,212	2,680,517
Purchased Services	1,831,360	1,978,790	1,962,061	2,120,775	2,134,079	3,267,948
Supplies/Materials	1,563,816	1,757,271	2,163,637	1,993,916	1,648,155	1,923,163
Property & Equipment	88,645	101,105	75,435	29,732	72,014	51,000
Other Objects	196,517	153,590	212,215	114,866	122,052	124,250
Other Use of Funds	(900,000)	(2,300,000)	1,300,000	8,737,000	2,155,000	
Projected Surplus						
Total Expenditures	77,814,388	79,182,988	80,863,023	83,687,015	83,519,603	88,424,354
Net Revenues (Expenditures)	(443,165)	(192,442)	(983,077)	285,938	(260,175)	(4,316,046)

General Fund: High School

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
High School District General Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
Federal Revenue						
State of Montana	26,619,627	28,704,349	29,462,852	31,032,646	32,013,939	33,531,779
Yellowstone County						
District Revenue	14,422,489	13,269,063	13,780,219	13,966,178	13,432,907	13,170,166
Total Revenues	41,042,116	41,973,411	43,243,072	44,998,825	45,446,847	46,701,945
EXPENDITURES						
Salaries	29,259,400	30,668,178	31,980,688	29,668,356	31,997,940	34,474,918
Benefits	4,418,794	4,726,794	4,913,322	4,878,123	5,190,465	5,469,480
Professional & Technical Services	571,092	602,758	581,743	640,274	755,280	740,500
Property Services	1,716,720	1,597,264	1,633,653	1,853,050	1,881,822	1,750,000
Purchased Services	1,431,297	1,694,342	1,419,788	1,297,614	1,717,584	1,992,256
Supplies/Materials	1,230,496	1,191,337	1,798,310	1,902,512	1,559,441	1,645,800
Property & Equipment	81,614	64,946	314,294	419,518	160,448	90,000
Other Objects	126,663	114,752	101,835	63,338	59,069	59,501
Other Use of Funds	2,400,000	1,670,000	1,000,000	4,163,000	793,748	
Projected Surplus						
Total Expenditures	41,236,076	42,330,371	43,743,633	44,885,785	44,115,797	46,222,455
Net Revenues (Expenditures)	(193,960)	(356,960)	(500,561)	113,040	1,331,050	479,490

Transportation Fund: Elementary

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
Elementary District Transportation Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
Federal Revenue				13,428		
State of Montana	670,099	435,039	485,066	483,791	485,000	455,000
Yellowstone County	549,290	494,794	485,066	483,791	485,000	455,000
District Revenue	2,632,983	3,421,107	3,776,559	4,345,299	4,223,863	4,425,000
Total Revenues	3,852,372	4,350,940	4,746,691	5,326,309	5,193,863	5,335,000
EXPENDITURES						
Salaries	861,393	862,300	884,660	873,437	1,022,501	1,012,692
Benefits	354,445	341,940	337,068	363,240	378,971	420,414
Professional & Technical Services	14,681	12,652	12,618	2,676	19,148	19,635
Property Services	3,059	2,880	3,338	27,823	17,902	6,760
Purchased Services	3,040,904	3,076,969	2,269,248	3,383,692	3,349,436	3,849,899
Supplies/Materials	5,801	4,060	8,783	4,115	177,252	25,600
Property & Equipment						
Other Objects						
Other Use of Funds			730,000			
Total Expenditures	4,280,283	4,300,801	4,245,715	4,654,983	4,965,210	5,335,000
Net Revenues (Expenditures)	(427,911)	50,139	500,976	671,326	228,653	0

Transportation Fund: High School

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
High School District Transportation Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
Federal Revenue				5,602		
State of Montana	308,764	221,256	250,485	249,494	244,691	225,000
Yellowstone County	266,169	254,902	250,485	249,494	244,691	225,000
District Revenue	1,475,851	1,649,022	1,573,386	1,550,478	1,668,094	1,897,000
Total Revenues	2,050,784	2,125,179	2,074,356	2,055,068	2,157,476	2,347,000
EXPENDITURES						
Salaries	240,515	265,348	261,550	268,361	282,996	274,186
Benefits	103,651	115,386	110,675	118,698	113,504	110,637
Professional & Technical Services	1,330	1,032	1,032	1,032	3,096	2,500
Property Services	1,697	1,451	1,739	14,022	8,998	5,160
Purchased Services	1,653,693	1,622,047	1,182,799	1,740,608	1,721,971	1,941,317
Supplies/Materials	1,503	2,166	1,175	686	86,148	13,200
Property & Equipment						
Other Objects						
Other Use of Funds						
SB348 Safety Transfer			370,000			
Total Expenditures	2,002,389	2,007,430	1,928,970	2,143,407	2,216,713	2,347,000
Net Revenues (Expenditures)	48,395	117,749	145,386	(88,339)	(59,237)	0

Tuition Fund: Elementary

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
Elementary District Tuition Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
State of Montana						
Yellowstone County						
District Revenue	1,674,466	2,075,793	2,985,884	3,547,014	1,860,910	3,300,000
Total Revenues	1,674,466	2,075,793	2,985,884	3,547,014	1,860,910	3,300,000
EXPENDITURES						
Salaries	2,263,259	1,784,262	2,311,886	2,264,500	2,075,639	2,759,916
Benefits	417,731	362,289	359,722	354,283	177,802	10,007
Professional & Technical Services						
Property Services						
Purchased Services	229,491	232,001	197,966	194,684	281,785	530,077
Supplies/Materials	2,720	450				
Property & Equipment						
Other Objects						
Other Use of Funds						
Total Expenditures	2,913,201	2,379,002	2,869,574	2,813,467	2,535,226	3,300,000
Net Revenues (Expenditures)	(1,238,735)	(303,209)	116,310	733,547	(674,316)	0

Tuition Fund: High School

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
High School District Tuition Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
State of Montana						
Yellowstone County						
District Revenue	438,171	1,065,455	1,221,146	1,406,352	917,330	1,375,000
Total Revenues	438,171	1,065,455	1,221,146	1,406,352	917,330	1,375,000
EXPENDITURES						
Salaries	228,100	547,594	665,353	661,564	606,343	796,454
Benefits	67,764	98,384	225,963	123,059	55,859	21,493
Professional & Technical Services						
Property Services						
Purchased Services	374,680	380,000	375,057	385,611	482,405	557,053
Supplies/Materials						
Property & Equipment						
Other Objects						
Other Use of Funds						
Total Expenditures	670,544	1,025,978	1,266,373	1,170,234	1,144,607	1,375,000
Net Revenues (Expenditures)	(232,373)	39,477	(45,227)	236,118	(227,277)	0

Retirement Fund: Elementary

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
Elementary District Retirement Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
State of Montana						
Yellowstone County	11,383,701	12,552,806	12,687,292	13,395,616	11,044,273	12,503,513
District Revenue	12,396	44,159	31,422	3,817	3,534	1,296,487
Total Revenues	11,396,097	12,596,965	12,718,714	13,399,432	11,047,807	13,800,000
EXPENDITURES						
Salaries						
Benefits	11,050,201	12,192,074	13,115,017	11,299,486	12,147,049	13,800,000
Professional & Technical Services						
Property Services						
Purchased Services						
Supplies/Materials						
Property & Equipment						
Other Objects						
Other Use of Funds						
Total Expenditures	11,050,201	12,192,074	13,115,017	11,299,486	12,147,049	13,800,000
Net Revenues (Expenditures)	345,896	404,891	(396,303)	2,099,946	(1,099,242)	0

Retirement Fund: High School

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
High School District Retirement Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
State of Montana						
Yellowstone County	6,351,548	5,972,534	5,719,434	7,469,400	5,149,596	7,000,000
District Revenue	14,216	27,269	17,289	1,061	587	
Total Revenues	6,365,764	5,999,804	5,736,723	7,470,461	5,150,184	7,000,000
EXPENDITURES						
Salaries						
Benefits	5,626,754	5,783,345	6,999,707	5,721,004	6,238,040	7,000,000
Professional & Technical Services						
Property Services						
Purchased Services						
Supplies/Materials						
Property & Equipment						
Other Objects						
Other Use of Funds						
Total Expenditures	5,626,754	5,783,345	6,999,707	5,721,004	6,238,040	7,000,000
Net Revenues (Expenditures)	739,010	216,459	(1,262,984)	1,749,457	(1,087,856)	0

Adult Education: Elementary

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
Elementary District Adult Education Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
State of Montana						
Yellowstone County						
District Revenue	479,667	595,157	399,181	289,025	382,886	617,400
Total Revenues	479,667	595,157	399,181	289,025	382,886	617,400
EXPENDITURES						
Salaries	292,187	119,445	137,041	121,056	424,680	274,928
Benefits	34,599	16,436	20,801	12,695	47,914	58,603
Professional & Technical Services	2,685	19,429	32,252	14,500	15,596	38,454
Property Services	16,064	42,283	36,372	35,868	44,445	41,950
Purchased Services	66,991	109,767	12,771	119,393	62,644	146,600
Supplies/Materials	16,313	46,989	31,452	52,528	65,871	56,865
Property & Equipment		8,932		5,217		
Other Objects	821		116	25	135	
Other Use of Funds						
Total Expenditures	429,660	363,281	270,805	361,282	661,285	617,400
Net Revenues (Expenditures)	50,007	231,876	128,376	(72,257)	(278,399)	0

Adult Education: High School

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
High School District Adult Education Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
State of Montana						
Yellowstone County						
District Revenue	974,648	1,456,942	1,349,143	1,457,595	1,483,937	1,612,300
Total Revenues	974,648	1,456,942	1,349,143	1,457,595	1,483,937	1,612,300
EXPENDITURES						
Salaries	895,432	1,027,290	1,007,662	930,844	706,501	862,752
Benefits	130,386	153,696	156,497	140,590	117,073	105,489
Professional & Technical Services	34,339	12,899	20,207	10,727	10,011	279,060
Property Services	57,378	20,458	21,861	18,920	22,650	29,800
Purchased Services	86,598	127,485	133,787	110,253	96,470	196,831
Supplies/Materials	96,140	42,583	41,569	30,109	40,720	111,768
Property & Equipment	153,754	10,252	22,803			26,600
Other Objects	2,597	10,667	1,585	522	777	
Other Use of Funds						
Total Expenditures	1,456,624	1,405,330	1,405,971	1,241,965	994,202	1,612,300
Net Revenues (Expenditures)	(481,976)	51,612	(56,828)	215,630	489,735	0

Technology Fund: Elementary

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
Elementary District Technology Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
State of Montana	108,165		68,351	68,722	50,570	65,779
Yellowstone County						
District Revenue	1,218,391	1,251,334	1,192,887	1,223,014	1,264,723	1,939,424
Total Revenues	1,326,556	1,251,334	1,261,238	1,291,736	1,315,294	2,005,203
EXPENDITURES						
Salaries	317,616	345,349	351,890	253,465	368,924	356,756
Benefits	44,970	47,913	49,483	40,502	48,913	53,397
Professional & Technical Services	45,608	15,364	792	50	156	38,218
Property Services	5,089	560	535	2,191	3,830	5,908
Purchased Services	14,834	72,835	65,699	47,376	11,445	37,380
Supplies/Materials	863,468	837,592	703,323	969,005	260,971	1,438,503
Property & Equipment	15,371	133,390	81,626	26,858		75,041
Other Objects						
Other Use of Funds				168,585		
Total Expenditures	1,306,956	1,453,003	1,253,348	1,508,032	694,239	2,005,203
Net Revenues (Expenditures)	19,600	(201,669)	7,890	(216,296)	621,055	0

Technology Fund: High School

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
High School District Technology Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
State of Montana			36,997	36,861	28,176	37,544
Yellowstone County						
District Revenue	1,116,731	1,140,979	1,099,036	1,121,863	1,093,730	1,719,391
Total Revenues	1,116,731	1,140,979	1,136,033	1,158,723	1,121,907	1,756,935
EXPENDITURES						
Salaries	264,971	273,992	296,517	305,781	283,830	281,762
Benefits	37,040	46,883	49,669	51,418	44,944	45,776
Professional & Technical Services	22,032	13,369	7	1,395	0	16,639
Property Services	3,861	60	1,400	2,101	5,908	7,157
Purchased Services	30,666	74,480	47,571	29,960	23,123	61,312
Supplies/Materials	801,978	692,022	692,386	712,554	271,457	1,277,722
Property & Equipment	10,996	14,256	13,306	13,228		66,567
Other Objects						
Other Use of Funds				483,592		
Total Expenditures	1,171,544	1,115,062	1,100,856	1,600,029	629,262	1,756,935
Net Revenues (Expenditures)	(54,813)	25,917	35,177	(441,306)	492,645	0

Flexibility Fund: Elementary

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
Elementary District Flexibility Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
State of Montana			254,733	257,088	400,200	496,634
Yellowstone County						
District Revenue	15,518	19,326	14,904		255,288	2,694,651
Total Revenues	15,518	19,326	269,637	257,088	655,488	3,191,285
EXPENDITURES						
Salaries	95	21,543	2,785	13,157	55,018	
Benefits	13		7	37	10,278	
Professional & Technical Services				22,959	124,397	678,320
Property Services						
Purchased Services	137	398		10,118	6,370	87,000
Supplies/Materials	1,539		7,409	30,802	80,342	2,425,965
Property & Equipment						
Other Objects						
Other Use of Funds						
Total Expenditures	1,784	21,941	10,201	77,073	276,405	3,191,285
Net Revenues (Expenditures)	13,734	(2,615)	259,436	180,015	379,083	0

Flexibility Fund: High School

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
High School District Flexibility Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
State of Montana	134,228		254,733	497,079	279,166	544,216
Yellowstone County						
District Revenue	16,053	22,183	17,257	3,635	256,688	2,851,866
Total Revenues	150,281	22,183	271,989	500,713	535,854	3,396,082
EXPENDITURES						
Salaries				1,049	5,813	
Benefits				3	11	
Professional & Technical Services				90,852	101,213	917,087
Property Services				0	6,760	
Purchased Services				0	106,057	269,010
Supplies/Materials				47,760	44,300	2,192,487
Property & Equipment					10,118	17,378
Other Objects				2,837	78,270	120
Other Use of Funds						
Total Expenditures	0	0	0	142,501	352,542	3,396,082
Net Revenues (Expenditures)	150,281	22,183	271,989	358,212	183,312	0

Debt Service Fund: Elementary

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
Elementary District Debt Service Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
Federal Revenue	531,157	533,432	537,745	536,275	536,275	563,000
State of Montana						
Yellowstone County				352,616	635,666	
District Revenue	10,375,570	10,404,460	9,680,054	10,789,729	10,170,288	10,075,247
Other Sources of Funds				81,305,000		
Total Revenues	10,906,727	10,937,892	10,217,799	92,983,620	11,342,229	10,638,247
EXPENDITURES						
Salaries						
Benefits						
Professional & Technical Services						
Property Services						
Purchased Services						
Supplies/Materials						
Property & Equipment						
Other Objects	9,671,304	9,670,904	9,669,454	91,679,818	11,210,484	10,638,247
Other Use of Funds						
Total Expenditures	9,671,304	9,670,904	9,669,454	91,679,818	11,210,484	10,638,247
Net Revenues (Expenditures)	1,235,423	1,266,988	548,345	1,303,802	131,745	0

Debt Service Fund: High School

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
High School District Debt Service Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
Federal Revenue	488,574	490,666	494,634	494,010	493,281	495,000
State of Montana				61,416	116,630	
Yellowstone County						
District Revenue	769,162	769,754	722,222	695,817	708,041	686,263
Total Revenues	1,257,736	1,260,420	1,216,856	1,251,244	1,317,952	1,181,263
EXPENDITURES						
Salaries						
Benefits						
Professional & Technical Services						
Property Services						
Purchased Services						
Supplies/Materials						
Property & Equipment						
Other Objects	571,070	571,370	571,370	571,370	571,370	1,181,263
Other Use of Funds						
Total Expenditures	571,070	571,370	571,370	571,370	571,370	1,181,263
Net Revenues (Expenditures)	686,666	689,050	645,486	679,874	746,582	0

Building Reserve Fund: Elementary

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
Elementary District Building Reserve Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
State of Montana				534,617	567,087	709,699
Yellowstone County			512,609			
District Revenue	2,380	995,108	659,255	650,773	641,686	3,345,553
Total Revenues	2,380	995,108	1,171,864	1,185,389	1,208,772	4,055,252
EXPENDITURES						
Salaries						
Benefits						
Professional & Technical Services				16,185	5,492	
Property Services				48,221	122,626	
Purchased Services						
Supplies/Materials			247			
Property & Equipment	82,940	463,903	443,818	892,435	10,129	4,055,252
Other Objects						
Other Use of Funds						
Total Expenditures	82,940	463,903	444,065	956,841	138,247	4,055,252
Net Revenues (Expenditures)	(80,560)	531,205	727,799	228,548	1,070,525	0

Building Reserve Fund: High School

BILLINGS PUBLIC SCHOOLS						
Combined Statement of Revenues, Expenditures						
High School District Building Reserve Fund						
Budget for the Year Ending June 30, 2023						
	FY18	FY19	FY20	FY21	FY22	FY23
	Actual	Actual	Actual	Actual	Actual	Budget
REVENUES						
State of Montana			194,283	213,443	221,953	302,160
Yellowstone County						
District Revenue	2,561	499,484	357,425	363,253	353,628	1,081,593
Total Revenues	2,561	499,484	551,708	576,697	575,581	1,383,753
EXPENDITURES						
Salaries						
Benefits						
Professional & Technical Services				4,464	1,933	
Property Services				57,946	66,039	
Purchased Services						
Supplies/Materials						
Property & Equipment		204,714	744,496	411,190	195,975	1,383,753
Other Objects						
Other Use of Funds						
SB348 Safety Transfer						
Total Expenditures	0	204,714	744,496	473,600	263,947	1,383,753
Net Revenues (Expenditures)	2,561	294,770	(192,788)	103,097	311,634	0