



Submitted Budget Report

FY2004-05

Submit ID: 1221-51286302

25 Lewis & Clark

1221 Lincoln K-12 Schools

Due Dates:

Adopted By: Board of Trustees On or Before August 15
Transmit To: County Superintendent Within 5 Days
Approval By: County Commissioners 4th Monday in August
Transmit To: OPI 2nd Monday in September

District Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	139	89	2,376,505

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

Certification

District Clerk:

Beckey Tweet

(Signature)

(Date)

Chairperson, School Trustees:

KD Feedback

(Signature)

(Date)

County Superintendent:

Marsha Davis

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



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Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,317,939.71	131,793.97	10%	10.00%	92,380.84	927,198.07	298,360.80	125.55
10 Transportation	56,081.00	11,216.20	20%	20.00%	3,054.85	21,778.04	31,248.11	13.15
11 Bus Depreciation	0.00	0.00	N/A		0.00	0.00	0.00	0.00
13 Tuition	2,373.23		N/A		2,373.23	0.00	0.00	0.00
14 Retirement	154,068.84	53,924.09	35%	35.00%	19,202.23	134,866.61		
17 Adult Education	1,542.97	0.00	35%	0.00%	1,542.97	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A		0.00	0.00	0.00	0.00
28 Technology	11,079.09	0.00	N/A	0.00%	5,130.59	5,948.50	0.00	0.00
29 Flex	15,534.62	0.00	N/A	0.00%	10,822.75	4,711.87	0.00	0.00
50 Debt Service	0.00	0.00	20-9-438		0.00	0.00	0.00	0.00
61 Building Reserve	21,968.54	0.00	N/A	0.00%	21,968.54	0.00	0.00	0.00
Total of All Funds	1,580,588.00	196,934.26			156,476.00	1,094,503.09	329,608.91	138.70



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PART I. Certified Budget Data

ANB By Budget Unit:	E1 LINCOLN K-6	93
	H1 LINCOLN HS 9-12	89
	M1 LINCOLN 7-8	46

A. Direct State Aid	.....(I-A)	627,320.52
B. Mandatory Non-isolated Levy	.....(I-B)	0.00
C. State Spec Ed Allowable Cost Pymt to Districts	.....(I-C)	36,626.91
D. State Special Education Related-Services Payment To Coop	.....(I-D)	9,851.88
E. District GTB Subsidy Per Elementary Base Mill	.....(I-E)	2,534.00
F. District GTB Subsidy Per High School Base Mill	.....(I-F)	4,449.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A. ANB	.....(II-A)	230
B. BASE Budget	.....(II-B)	1,152,858.45
C. Maximum Budget	.....(II-C)	1,443,424.24
D. Over-BASE Levy As Submitted on Budget	.....(II-D)	90,000.00
E. Adopted General Fund Budget	.....(II-E)	1,242,858.45

Current Year Budget Data:

F. % Special Education in Maximum Budget	.....(II-F)	75%
G. BASE Budget (Minimum Budget Amount Required)	.....(II-G)	1,177,939.71
H. Maximum Budget	.....(II-H)	1,474,887.61
I. Highest Budget Without a Vote	.....(II-I)	1,267,939.71
J. Highest Budget	.....(II-J)	1,474,887.61
K. Highest Voted Amount	.....(II-K)	206,947.90
L. Amount Approved on Ballot by Voters	.....(II-L)	50,000.00
M. Adopted Budget	.....(II-M)	1,317,939.71

Current Year Equity Status: Equalized

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

A. Operating Reserve (961)	.....(III-A)	131,793.97
B. Excess Reserves	.....(III-B)	0.00
1. Reserve for Protested/Delinquent Taxes (963)	.....(III-B1)	0.00
2. Reserve for Tax Audit Receipts (964)	.....(III-B2)	0.00
C. Unreserved Fund Balance (970)	.....(III-C)	92,380.84
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only) (970a)	.....(III-C1)	0.00
2. Remaining Fund Balance Available (970b)(III-C2)	92,380.84
D. TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)(III-D)	224,174.81



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

Special Education:	Elementary	High School	K-12
A. Special Education Allowable Costs	23,293.93	13,332.98	36,626.91
B. Special Education RSBG to Coop	6,006.19	3,845.69	9,851.88
C. Percent Special Education in BASE	40%	40%	40%
D. Special Education in BASE Budget	11,720.05	6,871.47	18,591.52

Proration of BASE Budget to Elementary and High School Programs:

	Elementary	High School	K-12
E 100% Of Basic Entitlement	86,118.71	220,646.00	306,764.71
F. 100% Of Per Student Entitlement	620,575.90	476,061.00	1,096,636.90
	<u>706,694.61</u>	<u>696,707.00</u>	<u>1,403,401.61</u>
	X 0.353	X 0.353	X 0.353
G. GTB Aid Budget Area	249,463.20	245,937.57	495,400.77
H. Special Education in BASE @ 40%	11,720.05	6,871.47	18,591.52
I. Subsidized BASE Amount	<u>261,183.25</u>	<u>252,809.04</u>	<u>513,992.29</u>
J. Subsidized BASE Ratio	<u>51%</u>	<u>49%</u>	<u>100%</u>



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget	(V-A)		1,317,939.71
1. BASE Budget Limit	(V-A1)	1,177,939.71	
2. Over-BASE Budget	(V-A2)	140,000.00	

Funding The BASE Budget:

B. Direct State Aid	(V-B)		627,320.52
1. Direct State Aid Paid By State	(V-B1)	627,320.52	
2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C. Special Education Allowable Cost Payment	(V-C)		36,626.91
D. Remaining Fund Balance Available	(V-D)		92,380.84
E. Non-Levy Revenue	(V-E)		42,220.28
1. Actual Non-Levy Revenue	(V-E1)	3,983.03	
2. Anticipated Non-Levy Revenue	(V-E2)	38,237.25	
F. Other Anticipated Revenue	(V-F)		0.00
G. BASE Levy Requirements	(V-G)		379,391.16
1. Guaranteed Tax Base Aid	(V-G1)	221,030.36	
* 2. District Property Tax Levy To Fund BASE (BASE Levy)	(V-G2)	158,360.80	
H. Subtotal of BASE Budget Revenue	(V-H)		1,177,939.71

Funding The Over-BASE Budget:

I. Fund Balance & Non-levy Revenue Available To Fund Over-BASE	(V-I)		0.00
J. Over-BASE Only Revenues	(V-J)		0.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-J1)	0.00	
2. Tuition	(V-J2)	0.00	
K. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)	(V-K)		140,000.00
L. Subtotal of Over-BASE Revenue	(V-L)		140,000.00

Mill Levies:

M. District Non-Isolated Mills	(V-M)		0.00
N. BASE Mills - Elementary	(V-N)		39.40
O. BASE Mills - High School	(V-O)		27.24
P. Over-BASE Mills	(V-P)		58.91
Q. Total General Fund Mills	(V-Q)		125.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills



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01 General Fund

Adopted Budget	0001	1,317,939.71
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Budget Uses

Expenditure Budget	0002	1,317,939.71
Add To Fund Balance	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	92,380.84
Direct State Aid	3110	627,320.52
State Spec Ed Allowable Cost Pymt to Districts	3115	36,626.91
State Guaranteed Tax Base Aid	3120	221,030.36

Actual Non-levy Revenue

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,050.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Contributions/Donations from Private Sources	1920	932.13
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
Services Provided Other Funds	1970	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue - BASE

Coal Gross Proceeds	1123	0.00
State HB20/SB417 Prop Tax Reimb	3440	0.00
State School Block Grant	3444	38,237.25
State Combined Fund School Block Grant	3445	0.00
Montana Oil and Gas Tax	3460	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue - Over-BASE

Individual Tuition	1310	0.00
Tuition from Schl Dists/Counties Within State	1320	0.00
Tuition from Schl Dists Outside State	1330	0.00

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes	1117	0.00
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01 General Fund

District Levy - Dept of Rev Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	158,360.80	
Over-BASE Levy	1110(c)	140,000.00	
District Tax Levy	1110	298,360.80	
Total Estimated Revenues to Fund Adopted Budget	0004	1,317,939.71	
Estimated Revenues Exceeding Adopted Budget	0004a	0.00	



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10 Transportation Fund

Adopted Budget	0001	56,081.00
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Budget Uses

Expenditure Budget	0002	56,081.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,784.80
Contingency	0006	1,878.48
Over-Schedule	0011	35,417.72

Fund Balance For Budget

	TFS48	14,271.05
Operating Reserve	0961	11,216.20
Unreserved Fund Balance Reappropriated	0970	3,054.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
State HB20/SB417 Prop Tax Reimb	3440	0.00
State School Block Grant	3444	1,014.76
State Combined Fund School Block Grant	3445	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Trans Reimb	2220	10,331.64
State On-Schedule Trans Reimb	3210	10,331.64
District Tax Levy	1110	31,248.11
District Mills	999	13.15
Total Estimated Revenues to Fund Adopted Budget	0004	56,081.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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11 Bus Depreciation Fund

Adopted Budget	0001	0.00
<u>Budget Uses</u>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
<u>Fund Balance For Budget</u>		
Operating Reserve	TFS48 0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
<u>Estimated Funding Sources</u>		
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
State HB20/SB417 Prop Tax Reimb	3440	0.00
State Combined Fund School Block Grant	3445	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00



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13 Tuition Fund

Adopted Budget	0001	2,373.23
<u>Budget Uses</u>		
Expenditure Budget	0002	2,373.23
Add To Fund Balance	0003	0.00
<u>Fund Balance For Budget</u>		
Unreserved Fund Balance Reappropriated	TFS48 0970	2,373.23 2,373.23
<u>Estimated Funding Sources</u>		
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
State HB20/SB417 Prop Tax Reimb	3440	0.00
State Combined Fund School Block Grant	3445	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,373.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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14 Retirement Fund

Adopted Budget	0001	154,068.84
<u>Budget Uses</u>		
Expenditure Budget	0002	154,068.84
Add To Fund Balance	0003	0.00
<u>Fund Balance For Budget</u>		
Operating Reserve	TFS48	73,126.32
Unreserved Fund Balance Reappropriated	0961	53,924.09
	0970	19,202.23
<u>Estimated Funding Sources</u>		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	134,866.61
Total Estimated Revenues to Fund Adopted Budget	0004	154,068.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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17 Adult Education Fund

Adopted Budget	0001	1,542.97
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Budget Uses

Expenditure Budget	0002	1,542.97
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Add To Fund Balance	0003	0.00
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Fund Balance For Budget

TFS48	1,542.97
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Operating Reserve	0961	0.00
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Unreserved Fund Balance Reappropriated	0970	1,542.97
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Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
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Fees for Adult Education	1340	0.00
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Interest Earnings	1510	0.00
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Other Revenue from Local Sources	1900	0.00
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State Payment in Lieu of Taxes - FWP	3302	0.00
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State HB20/SB417 Prop Tax Reimb	3440	0.00
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State Combined Fund School Block Grant	3445	0.00
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Montana Oil and Gas Tax	3460	0.00
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Other Revenue	9100	0.00
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Residual Equity Transfers In	9710	0.00
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District Tax Levy	1110	0.00
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District Mills	999	0.00
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Total Estimated Revenues to Fund Adopted Budget	0004	1,542.97
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Estimated Revenues Exceeding Adopted Budget	0004a	0.00
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19 Non-Operating Fund

Adopted Budget	0001	0.00
<u>Budget Uses</u>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
<u>Transportation Schedule Data</u>		
On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
<u>Fund Balance For Budget</u>		
Operating Reserve	TFS48	0.00
Unreserved Fund Balance Reappropriated	0961	0.00
	0970	0.00
<u>Estimated Funding Sources</u>		
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
State HB20/SB417 Prop Tax Reimb	3440	0.00
State Combined Fund School Block Grant	3445	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
<u>Reimbursements</u>		
County On-Schedule Trans Reimb	2220	0.00
State On-Schedule Trans Reimb	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	11,079.09
<u>Budget Uses</u>		
Expenditure Budget	0002	11,079.09
Add To Fund Balance	0003	0.00
<u>Fund Balance For Budget</u>		
Operating Reserve	TFS48 0961	5,130.59 0.00
Unreserved Fund Balance Reappropriated	0970	5,130.59
<u>Estimated Funding Sources</u>		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Technology Aid	3281	5,948.50
State Payment in Lieu of Taxes - FWP	3302	0.00
State HB20/SB417 Prop Tax Reimb	3440	0.00
State Combined Fund School Block Grant	3445	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,079.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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29 Flexibility Fund

Adopted Budget	0001	15,534.62
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Budget Uses

Expenditure Budget	0002	15,534.62
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Add To Fund Balance	0003	0.00
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Fund Balance For Budget

TFS48	10,822.75
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Operating Reserve	0961	0.00
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Unreserved Fund Balance Reappropriated	0970	10,822.75
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Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
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Interest Earnings	1510	0.00
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Other Revenue from Local Sources	1900	0.00
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State Payment in Lieu of Taxes - FWP	3302	0.00
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State Combined Fund School Block Grant	3445	4,711.87
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Montana Oil and Gas Tax	3460	0.00
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Other Revenue	9100	0.00
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Residual Equity Transfers In	9710	0.00
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District Tax Levy	1110	0.00
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District Mills	999	0.00
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Total Estimated Revenues to Fund Adopted Budget	0004	15,534.62
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Estimated Revenues Exceeding Adopted Budget	0004a	0.00
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50 Debt Service Fund

Taxable Value		
Adopted Budget	0001	0.00
<u>Budget Uses</u>		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
<u>Fund Balance For Budget</u>		
	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
<u>Estimated Funding Sources</u>		
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
State HB20/SB417 Prop Tax Reimb	3440	0.00
State Combined Fund School Block Grant	3445	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00
Total Debt Service Requirements	0002	0.00



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61 Building Reserve Fund

Adopted Budget 0001 21,968.54

Budget Uses

Expenditure Budget 0002 21,968.54

Add To Fund Balance 0003 0.00

Fund Balance For Budget

TFS48 21,968.54

Operating Reserve 0961 0.00

Unreserved Fund Balance Reappropriated 0970 21,968.54

Estimated Funding Sources

Coal Gross Proceeds 1123 0.00

Tax Title and Property Sales 1130 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

State HB20/SB417 Prop Tax Reimb 3440 0.00

State Combined Fund School Block Grant 3445 0.00

Montana Oil and Gas Tax 3460 0.00

Other Revenue 9100 0.00

Residual Equity Transfers In 9710 0.00

Use Estimated Non-levy Revenue to Lower Levies? (Yes or No) No

District Tax Levy 1110 0.00

District Mills 999 0.00

Total Estimated Revenues to Fund Adopted Budget 0004 21,968.54