



Budget Report
FY2008-09
07 Cascade
1195 Deep Creek Elem

Submit ID: 1195-09515648

Due Dates:

Board of Trustees adopts Final Budget on or before August 15th (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 5 days (MCA 20-9-131)
County Supt. transmits to County Commissioners, their approval needed by the 4th Monday in August (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before the 2nd Monday in September (MCA 20-9-134)

	District ANB And Taxable Valuation		Taxable Valuation
	<u>ANB</u>		
	<u>EL</u>	<u>HS</u>	
District:	5	N/A	573,294

* 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: Gail Ogden

(Signature)

(Date)

Chairperson, School Trustees: Jody Cox

(Signature)

(Date)

County Superintendent: Jess Anderson

(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	50,118.29	7,299.84	10%	14.57%	0.00	19,932.98	30,185.31	52.66
10 Transportation	2,199.34	0.00	20%	0.00%	2,199.34	0.00	0.00	0.00
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	396.35		N/A		396.35	0.00	0.00	0.00
14 Retirement	7,000.00	2,347.04	35%	33.53%	0.00	7,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	854.01	0.00	N/A	0.00%	751.59	102.42	0.00	0.00
29 Flexibility	6.38	0.00	N/A	0.00%	6.38	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	60,574.37	9,646.88			3,353.66	27,035.40	30,185.31	52.66

50 Debt Service								
Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00



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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DEEP CREEK K-8 5

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

A.	Direct State Aid	(I-A)	10,169.25
B.	Mandatory Non-isolated Levy	(I-B)	10,169.25
C.	Quality Educator	(I-C)	3,042.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	102.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	760.24
H.	State Special Education Related-Services Payment To Coop	(I-H)	247.80
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	0.00
J.	District GTB Subsidy Per High School Base Mill	(I-J)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4
B.	BASE Budget Limit	(II-B)	35,702.36
C.	Maximum Budget Limit	(II-C)	43,891.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,410.83
E.	Adopted Budget	(II-E)	45,113.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	40,707.46
H.	Maximum Budget Limit	(II-H)	50,412.28
I.	Highest Budget Without a Vote	(II-I)	50,118.29
J.	Highest Budget	(II-J)	50,412.28
K.	Highest Voted Amount	(II-K)	293.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	50,118.29

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

A.	Operating Reserve (961)	(III-A)	7,299.84
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 Reappropriated (970)	(III-C)	0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00
	2. Remaining Fund Balance Available (970b)	(III-C2)	0.00
D.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	7,299.84



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget_____	(V-A)		50,118.29
1. BASE Budget Limit_____	(V-A1)	40,707.46	
2. Over-BASE Budget_____	(V-A2)	9,410.83	

Funding The BASE Budget:

B. Direct State Aid_____	(V-B)		20,338.50
1. Direct State Aid Paid By State_____	(V-B1)	10,169.25	
2. Direct State Aid Paid By Non-Isolated District_____	(V-B2)	10,169.25	
C. Quality Educator_____	(V-C)		3,042.00
D. At Risk Student_____	(V-D)		0.00
E. Indian Education For All_____	(V-E)		102.00
F. American Indian Achievement Gap_____	(V-F)		0.00
G. Special Education Allowable Cost Payment_____	(V-G)		760.24
H. Remaining Fund Balance Available_____	(V-H)		0.00
I. Non-Levy Revenue_____	(V-I)		5,859.49
1. Actual Non-Levy Revenue_____	(V-I1)	818.33	
2. Anticipated Non-Levy Revenue_____	(V-I2)	5,041.16	
J. Other Non-Levy Revenue_____	(V-J)		0.00
K. BASE Levy Requirements_____	(V-K)		10,605.23
1. State Guaranteed Tax Base Aid_____	(V-K1)	0.00	
2.* District Property Tax Levy To Fund BASE (BASE Levy)_____	(V-K2)	10,605.23	
L. Subtotal of BASE Budget Revenue_____	(V-L)		40,707.46

Funding The Over-BASE Budget:

M. Fund Balance & Non-Levy Revenue Available To Fund Over-BASE_____	(V-M)		0.00
N. Over-BASE Only Revenues_____	(V-N)		0.00
1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)_____	(V-N1)	0.00	
2. Tuition_____	(V-N2)	0.00	
O. District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)_____	(V-O)		9,410.83
P. Subtotal of Over-BASE Revenue_____	(V-P)		9,410.83

Mill Levies:

Q. District Non-Isolated Mills_____	(V-Q)		17.74
R. BASE Mills - Elementary_____	(V-R)		18.50
S. BASE Mills - High School_____	(V-S)		0.00
T. Over-BASE Mills_____	(V-T)		16.42
U. Total General Fund Mills_____	(V-U)		52.66

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



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01 General Fund

Adopted Budget_____	0001	50,118.29
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Budget Uses

Expenditure Budget_____	0002	50,118.29
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	0.00
Direct State Aid_____	3110	10,169.25
Quality Educator_____	3111	3,042.00
At Risk Student_____	3112	0.00
Indian Education For All_____	3113	102.00
American Indian Achievement Gap_____	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	760.24
State Guaranteed Tax Base Aid_____	3120	0.00

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	794.96
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	23.37
Rentals _____	1910	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
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 School Block Grant_____	3444	5,041.16
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 Within State_____	1320	0.00
Tuition from Schl Dists Outside State_____	1330	0.00
State Tuition for State Placement_____	3117	0.00



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01 General Fund

Other Non-levy Revenue

District Levy - Distn of Pr Yr's Prot/Dlq Taxes_____	1117	0.00
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)	10,169.25	
BASE Levy_____	1110(b)	10,605.23	
Over-BASE Levy_____	1110(c)	9,410.83	
District Tax Levy_____	1110		30,185.31
Total Estimated Revenues to Fund Adopted Budget_____	0004		50,118.29
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	2,199.34
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Budget Uses

Expenditure Budget_____	0002	2,199.34
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	0.00
Contingency_____	0006	0.00
Over-Schedule_____	0011	2,199.34

Fund Balance for Budget _____	TFS48	2,199.34
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	2,199.34

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	0.00
Other Revenue from Local Sources_____	1900	0.00
State Tuition for State Placement_____	3117	0.00
State Payment in Lieu of Taxes - FWP_____	3302	0.00
State School Block Grant_____	3444	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

Reimbursements

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	2,199.34
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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11 Bus Depreciation Fund

Adopted Budget_____ 0001 0.00

Budget Uses

Expenditure Budget_____ 0002 0.00

Add To Fund Balance_____ 0003 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

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	396.35
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Budget Uses

Expenditure Budget_____	0002	396.35
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	396.35
Unreserved Fund Balance Reappropriated_____	0970	396.35

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
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	396.35
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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14 Retirement Fund

Adopted Budget_____	0001	7,000.00
Budget Uses		
Expenditure Budget_____	0002	7,000.00
Add To Fund Balance_____	0003	0.00
Fund Balance for Budget		
Operating Reserve_____	TFS48	2,347.04
Operating Reserve_____	0961	2,347.04
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
County Retirement Distribution_____	2240	7,000.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	7,000.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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17 Adult Education Fund

Adopted Budget_____ 0001 0.00

Budget Uses

Expenditure Budget_____ 0002 0.00

Add To Fund Balance_____ 0003 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

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

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 0.00

Estimated Revenues Exceeding Adopted Budget_____ 0004a 0.00



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19 Non-Operating Fund

Adopted Budget_____	0001	0.00
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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
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	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

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Adopted Budget_____	0001	854.01
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Budget Uses

Expenditure Budget_____	0002	854.01
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Add To Fund Balance_____	0003	0.00
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Fund Balance for Budget _____	TFS48	751.59
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Operating Reserve_____	0961	0.00
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Unreserved Fund Balance Reappropriated_____	0970	751.59
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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 Technology Aid_____	3281	102.42
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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	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	854.01
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Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00
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29 Flexibility Fund

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Adopted Budget_____	0001	6.38
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Budget Uses

Expenditure Budget_____	0002	6.38
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	6.38
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	6.38

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
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 Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	6.38
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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50 Debt Service Fund

Adopted Budget_____	0001	0.00
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Budget Uses

Expenditure Budget_____	0002	0.00
Add To Fund Balance_____	0003	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
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
Total Estimated Revenues to Fund Adopted Budget_____	0004	0.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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61 Building Reserve Fund

Adopted Budget _____ 0001 0.00

Budget Uses

Expenditure Budget _____ 0002 0.00

Add To Fund Balance _____ 0003 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

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 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