



**Submitted Budget Report
 FY2009-10
 17 Garfield
 0385 Pine Grove Elem**

Submit ID: 0385-29126263

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>Valuation</u>
	<u>EL</u>	<u>HS</u>	
District:	*	8	347,249

* 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:

Lisa Phipps

(Signature)

(Date)

Chairperson, School Trustees:

Tim Phipps

(Signature)

(Date)

County Superintendent:

Jessica McWilliams

(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	53,727.40	10,000.00	10%	18.61%	10,926.20	37,846.95	4,954.25	14.26
10 Transportation	2,568.80	513.76	20%	20.00%	32.97	2,535.83	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	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	5,345.00	1,870.75	35%	35.00%	329.10	5,015.90		
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	794.77	0.00	N/A	0.00%	726.33	68.44	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	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	62,435.97	12,384.51			12,014.60	45,467.12	4,954.25	14.26

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 PINE GROVE K-8 8 *

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

A.	Direct State Aid	(I-A)	27,459.39
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,042.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	163.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	898.62
H.	State Special Education Related-Services Payment To Coop	(I-H)	299.52
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	158.00
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)	9
B.	BASE Budget Limit	(II-B)	56,867.52
C.	Maximum Budget Limit	(II-C)	70,435.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	56,867.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	79%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	53,727.40
H.	Maximum Budget Limit	(II-H)	66,480.75
I.	Highest Budget Without a Vote	(II-I)	53,727.40
J.	Highest Budget	(II-J)	66,480.75
K.	Highest Voted Amount	(II-K)	12,753.35
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	53,727.40

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

A.	Operating Reserve (961)	(III-A)	10,000.00
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)	10,926.20
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-C1)	0.00
	2. Remaining Fund Balance Available (970b)	(III-C2)	10,926.20
D.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-D)	20,926.20



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PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		53,727.40
1.	BASE Budget Limit	(V-A1)	53,727.40	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		27,459.39
1.	Direct State Aid Paid By State	(V-B1)	27,459.39	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,042.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		163.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Special Education Allowable Cost Payment	(V-G)		898.62
H.	Remaining Fund Balance Available	(V-H)		10,926.20
I.	Non-Levy Revenue	(V-I)		4,030.66
1.	Actual Non-Levy Revenue	(V-I1)	2,080.38	
2.	Anticipated Non-Levy Revenue	(V-I2)	1,950.28	
J.	Other Non-Levy Revenue	(V-J)		0.00
K.	BASE Levy Requirements	(V-K)		7,207.33
1.	State Guaranteed Tax Base Aid	(V-K1)	2,253.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-K2)	4,954.25	
L.	Subtotal of BASE Budget Revenue	(V-L)		53,727.40

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)		0.00
P.	Subtotal of Over-BASE Revenue	(V-P)		0.00

Mill Levies:

Q.	District Non-Isolated Mills	(V-Q)		0.00
R.	BASE Mills - Elementary	(V-R)		14.26
S.	BASE Mills - High School	(V-S)		0.00
T.	Over-BASE Mills	(V-T)		0.00
U.	Total General Fund Mills	(V-U)		14.26

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



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01 General Fund

Adopted Budget_____	0001	53,727.40
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Budget Uses

Expenditure Budget_____	0002	53,727.40
Add To Fund Balance_____	0003	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated_____	0970	10,926.20
Direct State Aid_____	3110	27,459.39
Quality Educator_____	3111	3,042.00
At Risk Student_____	3112	0.00
Indian Education For All_____	3113	163.20
American Indian Achievement Gap_____	3114	0.00
State Spec Ed Allowable Cost Pymt to Districts_____	3115	898.62
State Guaranteed Tax Base Aid_____	3120	2,253.08

Actual Non-levy Revenue

Tax Title and Property Sales_____	1130	0.00
Interest Earnings_____	1510	1,308.28
Revenue from Community Services Activities_____	1800	0.00
Other Revenue from Local Sources_____	1900	772.10
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	1,950.28
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)	0.00	
BASE Levy_____	1110(b)	4,954.25	
Over-BASE Levy_____	1110(c)	0.00	
District Tax Levy_____	1110		4,954.25
Total Estimated Revenues to Fund Adopted Budget_____	0004		53,727.40
Estimated Revenues Exceeding Adopted Budget_____	0004a		0.00



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10 Transportation Fund

Adopted Budget_____	0001	2,568.80
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Budget Uses

Expenditure Budget_____	0002	2,568.80
Add To Fund Balance_____	0003	0.00

Transportation Schedule Data

On-Schedule_____	0005	2,368.80
Contingency_____	0006	200.00
Over-Schedule_____	0011	0.00

Fund Balance for Budget

_____	TFS48	546.73
Operating Reserve_____	0961	513.76
Unreserved Fund Balance Reappropriated_____	0970	32.97

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	1,251.43
State On-Schedule Trans Reimb_____	3210	1,284.40
District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	2,568.80
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	0.00
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Budget Uses

Expenditure Budget_____	0002	0.00
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Add To Fund Balance_____	0003	0.00
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Fund Balance for Budget _____	TFS48	0.00
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Unreserved Fund Balance Reappropriated_____	0970	0.00
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Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
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Interest Earnings_____	1510	0.00
------------------------	------	------

Other Revenue from Local Sources_____	1900	0.00
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Direct State Aid_____	3110	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	0.00
---	------	------

Montana Oil and Gas Tax_____	3460	0.00
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Other Revenue_____	9100	0.00
--------------------	------	------

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	0.00
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Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00
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14 Retirement Fund

Adopted Budget_____	0001	5,345.00
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Budget Uses

Expenditure Budget_____	0002	5,345.00
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget

_____	TFS48	2,199.85
Operating Reserve_____	0961	1,870.75
Unreserved Fund Balance Reappropriated_____	0970	329.10

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	5,015.90
Total Estimated Revenues to Fund Adopted Budget_____	0004	5,345.00
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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17 Adult Education 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
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

Adopted Budget_____	0001	794.77
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Budget Uses

Expenditure Budget_____	0002	794.77
Add To Fund Balance_____	0003	0.00

Fund Balance for Budget _____	TFS48	726.33
Operating Reserve_____	0961	0.00
Unreserved Fund Balance Reappropriated_____	0970	726.33

Estimated Funding Sources

Coal Gross Proceeds_____	1123	0.00
Interest Earnings_____	1510	0.00
Other Revenue from Local Sources_____	1900	0.00
State Technology Aid_____	3281	68.44
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	794.77
Estimated Revenues Exceeding Adopted Budget_____	0004a	0.00



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29 Flexibility 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
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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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
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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
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
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District Tax Levy_____	1110	0.00
District Mills_____	999	0.00
Total Estimated Revenues to Fund Adopted Budget_____	0004	0.00