



Budget Report
FY2008-09
14 Fergus
0259 Fergus H S

Submit ID: 0259-39502538

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

	ANB		Taxable Valuation
	EL	HS	
	District:	N/A	* 447	12,275,770

* 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:

Mike Waterman

(Signature)

(Date)

Chairperson, School Trustees:

Dave Byerly

(Signature)

(Date)

County Superintendent:

Rhonda Long

(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	3,216,812.08	258,474.25	10%	8.04%	0.00	2,269,086.41	947,725.67	77.22
10 Transportation	343,500.00	68,700.00	20%	20.00%	5,251.04	96,341.21	241,907.75	19.71
11 Bus Depreciation	483,106.56	0.00	N/A	0.00%	445,606.56	0.00	37,500.00	3.05
13 Tuition	4,385.34		N/A		0.00	0.00	4,385.34	0.36
14 Retirement	510,795.70	96,704.30	35%	18.93%	0.00	510,795.70		
17 Adult Education	77,000.00	15,000.00	35%	19.48%	13,189.41	27,500.00	36,310.59	2.96
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	104,085.14	0.00	N/A	0.00%	43,424.94	6,495.15	54,165.05	4.41
29 Flexibility	53,638.68	0.00	N/A	0.00%	33,622.54	20,016.14	0.00	0.00
61 Building Reserve	389,770.12	0.00	N/A	0.00%	291,770.12	0.00	98,000.00	7.98
Total of All Funds	5,183,093.62	438,878.55			832,864.61	2,930,234.61	1,419,994.40	115.69

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: H1 FERGUS HS 9-12 447 *

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

A.	Direct State Aid	(I-A)	1,292,879.33
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	100,611.11
D.	At Risk Student	(I-D)	8,084.13
E.	Indian Education For All	(I-E)	9,118.80
F.	American Indian Achievement Gap	(I-F)	3,000.00
G.	State Spec Ed Allowable Cost Pymt to Districts	(I-G)	98,686.77
H.	State Special Education Related-Services Payment To Coop	(I-H)	21,509.04
I.	District GTB Subsidy Per Elementary Base Mill	(I-I)	N/A
J.	District GTB Subsidy Per High School Base Mill	(I-J)	23,252.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	458
B.	BASE Budget Limit	(II-B)	2,540,772.21
C.	Maximum Budget Limit	(II-C)	3,176,466.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	635,354.95
E.	Adopted Budget	(II-E)	3,176,127.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,581,457.13
H.	Maximum Budget Limit	(II-H)	3,232,044.12
I.	Highest Budget Without a Vote	(II-I)	3,216,812.08
J.	Highest Budget	(II-J)	3,232,044.12
K.	Highest Voted Amount	(II-K)	15,232.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,216,812.08

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

A.	Operating Reserve (961)	(III-A)	258,474.25
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)	258,474.25



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PART V. General Fund Worksheet

General Fund Budget:

A. Adopted General Fund Budget(V-A)		3,216,812.08
1. BASE Budget Limit	.....(V-A1)	2,581,457.13	
2. Over-BASE Budget	.....(V-A2)	635,354.95	

Funding The BASE Budget:

B. Direct State Aid	.....(V-B)		1,292,879.33
1. Direct State Aid Paid By State	.....(V-B1)	1,292,879.33	
2. Direct State Aid Paid By Non-Isolated District	.....(V-B2)	0.00	
C. Quality Educator	.....(V-C)		100,611.11
D. At Risk Student	.....(V-D)		8,084.13
E. Indian Education For All	.....(V-E)		9,118.80
F. American Indian Achievement Gap	.....(V-F)		3,000.00
G. Special Education Allowable Cost Payment	.....(V-G)		98,686.77
H. Remaining Fund Balance Available	.....(V-H)		0.00
I. Non-Levy Revenue	.....(V-I)		164,710.35
1. Actual Non-Levy Revenue	.....(V-I1)	21,850.96	
2. Anticipated Non-Levy Revenue	.....(V-I2)	142,859.39	
J. Other Non-Levy Revenue	.....(V-J)		0.00
K. BASE Levy Requirements	.....(V-K)		904,366.64
1. State Guaranteed Tax Base Aid	.....(V-K1)	591,995.92	
2.* District Property Tax Levy To Fund BASE (BASE Levy)	.....(V-K2)	312,370.72	
L. Subtotal of BASE Budget Revenue	.....(V-L)		2,581,457.13

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)		635,354.95
P. Subtotal of Over-BASE Revenue	.....(V-P)		635,354.95

Mill Levies:

Q. District Non-Isolated Mills	.....(V-Q)		0.00
R. BASE Mills - Elementary	.....(V-R)		0.00
S. BASE Mills - High School	.....(V-S)		25.46
T. Over-BASE Mills	.....(V-T)		51.76
U. Total General Fund Mills(V-U)		77.22

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



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01 General Fund

Adopted Budget 0001 3,216,812.08

Budget Uses

Expenditure Budget 0002 3,216,812.08
 Add To Fund Balance 0003 0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated 0970 0.00
 Direct State Aid 3110 1,292,879.33
 Quality Educator 3111 100,611.11
 At Risk Student 3112 8,084.13
 Indian Education For All 3113 9,118.80
 American Indian Achievement Gap 3114 3,000.00
 State Spec Ed Allowable Cost Pymt to Districts 3115 98,686.77
 State Guaranteed Tax Base Aid 3120 591,995.92

Actual Non-levy Revenue

Tax Title and Property Sales 1130 0.00
 Interest Earnings 1510 20,840.68
 Revenue from Community Services Activities 1800 0.00
 Other Revenue from Local Sources 1900 1,010.28
 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 142,859.39
 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)	312,370.72	
Over-BASE Levy	1110(c)	635,354.95	
District Tax Levy	1110		947,725.67
Total Estimated Revenues to Fund Adopted Budget	0004		3,216,812.08
Estimated Revenues Exceeding Adopted Budget	0004a		0.00



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10 Transportation Fund

Adopted Budget	0001	343,500.00
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Budget Uses

Expenditure Budget	0002	261,000.00
Add To Fund Balance	0003	82,500.00

Transportation Schedule Data

On-Schedule	0005	79,146.88
Contingency	0006	7,914.69
Over-Schedule	0011	256,438.43

Fund Balance for Budget	TFS48	73,951.04
Operating Reserve	0961	68,700.00
Unreserved Fund Balance Reappropriated	0970	5,251.04

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	9,279.64
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	43,530.78
State On-Schedule Trans Reimb	3210	43,530.79
District Tax Levy	1110	241,907.75
District Mills	999	19.71
Total Estimated Revenues to Fund Adopted Budget	0004	343,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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11 Bus Depreciation Fund

Adopted Budget 0001 483,106.56

Budget Uses

Expenditure Budget 0002 483,106.56
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 445,606.56
 Operating Reserve 0961 0.00
 Unreserved Fund Balance Reappropriated 0970 445,606.56

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 37,500.00

District Mills 999 3.05

Total Estimated Revenues to Fund Adopted Budget 0004 483,106.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated		Amount Depreciated
			Thru Last Year	20% Limit	
2009 INTL #8040	2008	105,297.00	0.00	21,059.40	0.00
2009 INTL #8205	2008	102,235.00	0.00	20,447.00	0.00
2007 INTL #6978	2007	32,959.00	0.00	6,591.80	0.00
2008 INTL #8925	2007	23,907.00	0.00	4,781.40	0.00
2006 INTL #2014	2006	30,523.00	0.00	6,104.60	0.00
2006 INTL #4251	2006	67,234.00	0.00	13,446.80	0.00
2006 INTL #8714	2006	33,056.00	0.00	6,611.20	0.00
1999 MCI #1249	2005	175,000.00	0.00	35,000.00	0.00
2005 INTL 7382 47 PASS	2005	20,400.00	8,160.00	4,080.00	4,080.00
2005 INTL 7833 66 PASS	2005	25,505.70	10,202.28	5,101.14	5,101.14
1996 MCI 7835	2004	130,000.00	79,112.43	26,000.00	0.00
1997MCI 8929	2004	160,000.00	78,073.20	32,000.00	14,692.90
MOTOROLA MCS 2000	2004	2,653.50	1,592.10	530.70	530.70
MOTOROLA MSC2000	2004	2,721.50	1,632.90	544.30	544.30
2002 BLUEBIRD 5515	2002	25,546.95	30,656.34	5,109.39	5,109.39



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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2003 BLUEBIRD 84 PASS 7510	2002	28,413.33	28,413.35	5,682.67	5,682.67
2001 BLUEBIRD 2901	2001	17,588.67	24,624.11	3,517.73	1,758.90
1999 BLUEBIRD 2387	1999	22,440.00	33,660.00	NA	NA
1998 BLUEBIRD 0343	1998	21,511.71	32,267.57	4,302.34	0.00
Total					37,500.00



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13 Tuition Fund

Adopted Budget	0001	4,385.34
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Budget Uses

Expenditure Budget	0002	4,385.34
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	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
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	4,385.34
District Mills	999	0.36
Total Estimated Revenues to Fund Adopted Budget	0004	4,385.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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14 Retirement Fund

Adopted Budget	0001	510,795.70
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Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	60,795.70

Fund Balance for Budget	TFS48	96,704.30
Operating Reserve	0961	96,704.30
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	510,795.70
Total Estimated Revenues to Fund Adopted Budget	0004	510,795.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



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17 Adult Education Fund

Adopted Budget	0001	77,000.00
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Budget Uses

Expenditure Budget	0002	77,000.00
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	28,189.41
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	13,189.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	27,500.00
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	36,310.59
District Mills	999	2.96
Total Estimated Revenues to Fund Adopted Budget	0004	77,000.00
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 104,085.14

Budget Uses

Expenditure Budget 0002 104,085.14
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 43,424.94
 Operating Reserve 0961 0.00
 Unreserved Fund Balance Reappropriated 0970 43,424.94

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 6,495.15
 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 54,165.05
 District Mills 999 4.41
 Total Estimated Revenues to Fund Adopted Budget 0004 104,085.14
 Estimated Revenues Exceeding Adopted Budget 0004a 0.00



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29 Flexibility Fund

Adopted Budget	0001	53,638.68
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Budget Uses

Expenditure Budget	0002	53,638.68
Add To Fund Balance	0003	0.00

Fund Balance for Budget	TFS48	33,622.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,622.54

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	20,016.14
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	53,638.68
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 389,770.12

Budget Uses

Expenditure Budget 0002 389,770.12
 Add To Fund Balance 0003 0.00

Fund Balance for Budget TFS48 291,770.12
 Operating Reserve 0961 0.00
 Unreserved Fund Balance Reappropriated 0970 291,770.12

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 98,000.00
 District Mills 999 7.98
 Total Estimated Revenues to Fund Adopted Budget 0004 389,770.12

Voted Reserve Authorities

<u>Election Date</u>	<u>Total Authorized</u>	<u>Years Authorized</u>	<u>Levied Thru Last Year</u>	<u>Maximum Levy</u>	<u>Levy Amount</u>
05/03/2005	980,000.00	10	294,000.00	98,000.00	98,000.00
Total				1110	98,000.00