

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 05 Carbon
District: 0056 Red Lodge Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2005 final budget form.

1. CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 RED LODGE K-6	247	14,695.66	989,580.80
M1 RED LODGE 7-8	88	57,367.96	470,734.00
2. * DIRECT STATE AID			684,973.16
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			1,302,543.38
* c. Maximum Budget Limit			1,648,068.77
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			1,272,771.63
* b. FY 2003-2004 Maximum Budget			1,594,460.63
* c. FY 2003-2004 ANB			342
* d. FY 2003-2004 Adopted General Fund Budget			1,569,941.75
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			297,170.12
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			43,432.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			7,174.75
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			50,607.50
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			14,475.35

County: 05 Carbon
District: 0056 Red Lodge Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	14,332.81
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	4,776.87
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	19,109.68

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	62,542.43
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6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2004-2005 Appropriation (estimated) 0.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

FY2004-2005 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]		
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]		
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]		
h. Total Flex Fund Entitlement (estimated)		0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2003 County Taxable Value	23,832,245.00	23,832,245.00
b. FY 2003-04 County ANB (Budgeted)	1,085	544
c. County Retirement Mill Value per ANB	21.97	43.81
District		
d. Tax Year 2003 District Taxable Value	8,784,265.00	N/A
e. FY 2003-04 District ANB (Budgeted)	342	N/A
f. District Debt Service Mill Value Per ANB	25.68	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

** Also for bond limitation per 20-9-406, MCA.

County: 05 Carbon
 District: 0056 Red Lodge Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	533,225.68	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	22,375.01	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	10,200,828.67	N/A
(e) District taxable valuation (Tax Year 2003)***	8,784,265.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	1,417.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	92,166.23	0.00	0.00
b. FY2002-2003 amount to avoid reversion	57,122.02	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	7,174.75	0.00	0.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 05 Carbon
District: 0057 Red Lodge H S

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2005 final budget form.

1. CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
H1 RED LODGE HS 9-12	168	220,646.00	895,314.00
2. * DIRECT STATE AID			498,834.12
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			933,125.94
* c. Maximum Budget Limit			1,176,725.32
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			959,937.51
* b. FY 2003-2004 Maximum Budget			1,210,175.65
* c. FY 2003-2004 ANB			179
* d. FY 2003-2004 Adopted General Fund Budget			1,181,145.00
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			221,207.49
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			21,781.20
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			4,971.82
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			26,753.02
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			7,259.28
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			7,187.80
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			2,395.56
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			9,583.36

County: 05 Carbon
District: 0057 Red Lodge H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 31,364.56

6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2004-2005 Appropriation (estimated) 0.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

FY2004-2005 Payments (estimated)

e. District Student Funding
 [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding
 [(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
 [(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2003 County Taxable Value	23,832,245.00	23,832,245.00
b. FY 2003-04 County ANB (Budgeted)	1,085	544
c. County Retirement Mill Value per ANB	21.97	43.81
District		
d. Tax Year 2003 District Taxable Value	N/A	10,590,901.00
e. FY 2003-04 District ANB (Budgeted)	N/A	179
f. District Debt Service Mill Value Per ANB	N/A	59.17
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

** Also for bond limitation per 20-9-406, MCA.

County: 05 Carbon
 District: 0057 Red Lodge H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.05

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	405,986.53
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	13,478.29
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	11,765,988.20
(e) District taxable valuation (Tax Year 2003)***	N/A	10,590,901.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,175.00

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	55,654.58	0.00
b. FY2002-2003 amount to avoid reversion	0.00	33,263.13	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	4,971.82	0.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



PRELIMINARY BUDGET DATA SHEET
FY 2004-2005
Revision #1

County: 05 Carbon
District: 0059 Bridger K-12 Schools

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2005 final budget form.

1. CERTIFIED ANB			
		FY 2004-2005	
* Budget Unit		ANB	
E1	BRIDGER K-6	76	12,312.58
H1	BRIDGER HS 9-12	69	220,646.00
M1	BRIDGER 7-8	46	83,845.48
2.	* DIRECT STATE AID		553,638.36
3. FY2005 BUDGET LIMITS			
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]		75%
* b.	BASE Budget		1,044,829.25
* c.	Maximum Budget Limit		1,308,099.84
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a.	FY 2003-2004 BASE Budget		1,053,106.65
* b.	FY 2003-2004 Maximum Budget		1,318,509.59
* c.	FY 2003-2004 ANB		207
* d.	FY 2003-2004 Adopted General Fund Budget		1,347,259.68
* e.	FY 2003-2004 Over-BASE Levy As Submitted On Budget		276,790.98
* f.	FY 2003-2004 Equalization Status	Disqualified ANB under 30% 3rd year	DU3
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
	Block Grant Eligibility Status?		Yes
Block Grant Rates			
	Instructional Block Grant Rate [IBG] per ANB		129.65
	Related Services Block Grant Rate [RSBG] per ANB		43.21
	Threshold to Determine Disproportionate Costs		1.2994876081
Special Education Allowable Cost Payments			
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]		24,763.15
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]		N/A
	c. Reimbursement for Disproportionate Costs (See Page 3)		11,434.25
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]		36,197.40
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)		8,253.11

County: 05 Carbon
District: 0059 Bridger K-12 Schools

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	8,171.84
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	2,723.52
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	10,895.36

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	35,658.51
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6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2004-2005 Appropriation (estimated) 0.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

FY2004-2005 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]		
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]		
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]		
h. Total Flex Fund Entitlement (estimated)		0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2003 County Taxable Value	23,832,245.00	23,832,245.00
b. FY 2003-04 County ANB (Budgeted)	1,085	544
c. County Retirement Mill Value per ANB	21.97	43.81
District		
d. Tax Year 2003 District Taxable Value	4,654,518.00	4,654,518.00
e. FY 2003-04 District ANB (Budgeted)	143	65
f. District Debt Service Mill Value Per ANB	32.55	71.61
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

** Also for bond limitation per 20-9-406, MCA.

County: 05 Carbon
 District: 0059 Bridger K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	28.05

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	248,082.76	196,677.83
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	10,812.44	4,966.32
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	4,753,315.87	5,656,118.41
(e) District taxable valuation (Tax Year 2003)***	4,654,518.00	4,654,518.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	99.00	1,002.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	47,407.19	26,666.54	74,073.73
b. FY2002-2003 amount to avoid reversion	22,465.67	12,538.98	35,004.65
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	7,285.33	4,148.92	11,434.25

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 05 Carbon
District: 0060 Joliet Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2005 final budget form.

1. CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 JOLIET K-6	191	14,695.66	766,292.00
M1 JOLIET 7-8	68	57,367.96	364,089.00
2. * DIRECT STATE AID			537,492.74
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			1,021,288.89
* c. Maximum Budget Limit			1,292,002.63
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			952,906.85
* b. FY 2003-2004 Maximum Budget			1,205,235.62
* c. FY 2003-2004 ANB			245
* d. FY 2003-2004 Adopted General Fund Budget			1,140,295.62
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			187,388.77
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			33,579.35
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			5,603.96
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			39,183.31
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			11,191.39

County: 05 Carbon
District: 0060 Joliet Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	11,081.19
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	3,693.16
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	14,774.35

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	48,353.70
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6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2004-2005 Appropriation (estimated) 0.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

FY2004-2005 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]		
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]		
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]		
h. Total Flex Fund Entitlement (estimated)		0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2003 County Taxable Value	23,832,245.00	23,832,245.00
b. FY 2003-04 County ANB (Budgeted)	1,085	544
c. County Retirement Mill Value per ANB	21.97	43.81
District		
d. Tax Year 2003 District Taxable Value	2,338,585.00	N/A
e. FY 2003-04 District ANB (Budgeted)	245	N/A
f. District Debt Service Mill Value Per ANB	9.55	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

** Also for bond limitation per 20-9-406, MCA.

County: 05 Carbon
 District: 0060 Joliet Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	396,233.09	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	18,556.06	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	7,615,528.79	N/A
(e) District taxable valuation (Tax Year 2003)***	2,338,585.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	5,277.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	69,003.00	0.00	0.00
b. FY2002-2003 amount to avoid reversion	42,319.06	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	5,603.96	0.00	0.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 05 Carbon
District: 0061 Joliet H S

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2005 final budget form.

1. CERTIFIED ANB			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
H1 JOLIET HS 9-12	123	220,646.00	656,881.50
2. * DIRECT STATE AID			392,254.79
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			729,286.84
* c. Maximum Budget Limit			912,937.25
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			744,898.01
* b. FY 2003-2004 Maximum Budget			940,587.81
* c. FY 2003-2004 ANB			127
* d. FY 2003-2004 Adopted General Fund Budget			892,081.63
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			147,183.62
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			15,946.95
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			2,009.41
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			17,956.36
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			5,314.83
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			5,262.49
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			1,753.89
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			7,016.38

County: 05 Carbon
District: 0061 Joliet H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 22,963.33

6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2004-2005 Appropriation (estimated) 0.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

FY2004-2005 Payments (estimated)

e. District Student Funding
 [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding
 [(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
 [(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	23,832,245.00	23,832,245.00
b. FY 2003-04 County ANB (Budgeted)	1,085	544
c. County Retirement Mill Value per ANB	21.97	43.81
District		
d. Tax Year 2003 District Taxable Value	N/A	4,004,836.00
e. FY 2003-04 District ANB (Budgeted)	N/A	127
f. District Debt Service Mill Value Per ANB	N/A	31.53
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

** Also for bond limitation per 20-9-406, MCA.

County: 05 Carbon
 District: 0061 Joliet H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.05

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	310,796.90
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	13,067.27
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	9,084,389.97
(e) District taxable valuation (Tax Year 2003)***	N/A	4,004,836.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	5,080.00

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	31,728.00	0.00
b. FY2002-2003 amount to avoid reversion	0.00	20,550.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	2,009.41	0.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 05 Carbon
District: 0069 Roberts K-12 Schools

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2005 final budget form.

1. CERTIFIED ANB			
<u>* Budget Unit</u>	<u>FY 2004-2005 ANB</u>	<u>*Basic Entitlement</u>	<u>*Per ANB Entitlement</u>
E1 ROBERTS K-6	57	12,709.76	229,447.80
H1 ROBERTS HS 9-12	64	220,646.00	342,736.00
M1 ROBERTS 7-8	32	79,432.56	171,624.00
2. * DIRECT STATE AID			472,298.46
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			879,534.92
* c. Maximum Budget Limit			1,108,369.49
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			853,434.11
* b. FY 2003-2004 Maximum Budget			1,068,377.13
* c. FY 2003-2004 ANB			155
* d. FY 2003-2004 Adopted General Fund Budget			871,434.11
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			18,000.00
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			19,836.45
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			2,744.67
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			22,581.12
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			6,611.13

County: 05 Carbon
District: 0069 Roberts K-12 Schools

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	6,546.03
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	2,181.68
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	8,727.71

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	28,564.16
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6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2004-2005 Appropriation (estimated) 0.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

FY2004-2005 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]		
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]		
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]		
h. Total Flex Fund Entitlement (estimated)		0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	23,832,245.00	23,832,245.00
b. FY 2003-04 County ANB (Budgeted)	1,085	544
c. County Retirement Mill Value per ANB	21.97	43.81
District		
d. Tax Year 2003 District Taxable Value	1,217,975.00	1,217,975.00
e. FY 2003-04 District ANB (Budgeted)	94	61
f. District Debt Service Mill Value Per ANB	12.96	19.97
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

** Also for bond limitation per 20-9-406, MCA.

County: 05 Carbon
District: 0069 Roberts K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	28.05

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	173,810.17	189,292.01
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	6,397.30	4,139.16
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	3,308,609.15	5,425,744.32
(e) District taxable valuation (Tax Year 2003)***	1,217,975.00	1,217,975.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	2,091.00	4,208.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	28,731.73	15,470.93	44,202.66
b. FY2002-2003 amount to avoid reversion	18,808.47	9,926.69	28,735.16
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	1,716.14	1,028.53	2,744.67

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 05 Carbon
District: 0070 Boyd Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2005 final budget form.

1. CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 BOYD K-8	13	19,859.00	52,387.40
2. * DIRECT STATE AID			32,294.14
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			61,759.63
* c. Maximum Budget Limit			77,339.97
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			39,268.24
* b. FY 2003-2004 Maximum Budget			49,156.86
* c. FY 2003-2004 ANB			7
* d. FY 2003-2004 Adopted General Fund Budget			49,156.86
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			9,178.27
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			1,685.45
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			984.42
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			2,669.87
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			561.73
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			556.20
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			185.37
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			741.57

County: 05 Carbon
 District: 0070 Boyd Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	16,624.46	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	536.75	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	315,079.82	N/A
(e) District taxable valuation (Tax Year 2003)***	450,040.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	4,497.83	0.00	0.00
b. FY2002-2003 amount to avoid reversion	1,567.37	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	984.42	0.00	0.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 05 Carbon
District: 0071 Fromberg Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2005 final budget form.

1. CERTIFIED ANB			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1 FROMBERG K-6	87	15,291.43	349,948.80
M1 FROMBERG 7-8	26	50,748.58	139,483.50
2. * DIRECT STATE AID			248,296.12
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			478,229.09
* c. Maximum Budget Limit			605,923.82
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			453,900.41
* b. FY 2003-2004 Maximum Budget			575,132.87
* c. FY 2003-2004 ANB			104
* d. FY 2003-2004 Adopted General Fund Budget			526,831.61
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			72,931.20
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			14,650.45
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			8,133.94
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			22,784.39
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			4,882.73

County: 05 Carbon
District: 0071 Fromberg Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	4,834.65
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	1,611.30
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	6,445.95

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	21,096.40
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6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2004-2005 Appropriation (estimated) 0.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

FY2004-2005 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]		
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]		
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]		
h. Total Flex Fund Entitlement (estimated)		0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2003 County Taxable Value	23,832,245.00	23,832,245.00
b. FY 2003-04 County ANB (Budgeted)	1,085	544
c. County Retirement Mill Value per ANB	21.97	43.81
District		
d. Tax Year 2003 District Taxable Value	1,059,712.00	N/A
e. FY 2003-04 District ANB (Budgeted)	104	N/A
f. District Debt Service Mill Value Per ANB	10.19	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

** Also for bond limitation per 20-9-406, MCA.

County: 05 Carbon
 District: 0071 Fromberg Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	185,618.57	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	10,710.76	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	3,604,606.50	N/A
(e) District taxable valuation (Tax Year 2003)***	1,059,712.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	2,545.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	45,681.45	0.00	0.00
b. FY2002-2003 amount to avoid reversion	19,505.08	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	8,133.94	0.00	0.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 05 Carbon
District: 0072 Fromberg H S

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2005 final budget form.

1. CERTIFIED ANB			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
H1 FROMBERG HS 9-12	58	220,646.00	310,691.50
2. * DIRECT STATE AID			237,507.86
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			451,070.14
* c. Maximum Budget Limit			569,554.64
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			429,296.76
* b. FY 2003-2004 Maximum Budget			540,664.69
* c. FY 2003-2004 ANB			57
* d. FY 2003-2004 Adopted General Fund Budget			540,664.69
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			111,367.93
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			7,519.70
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			10,335.78
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			17,855.48
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			2,506.18
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			2,481.50
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			827.04
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			3,308.54

County: 05 Carbon
District: 0072 Fromberg H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 10,828.24

6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2004-2005 Appropriation (estimated) 0.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

FY2004-2005 Payments (estimated)

e. District Student Funding
 [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]

f. District K12 Public School Funding
 [(15% statewide appropriation / statewide school count) x district school count]

g. District Large K12 Public School Funding
 [(25% statewide appropriation / statewide large school count) x district large school count]

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2003 County Taxable Value	23,832,245.00	23,832,245.00
b. FY 2003-04 County ANB (Budgeted)	1,085	544
c. County Retirement Mill Value per ANB	21.97	43.81
District		
d. Tax Year 2003 District Taxable Value	N/A	2,119,761.00
e. FY 2003-04 District ANB (Budgeted)	N/A	57
f. District Debt Service Mill Value Per ANB	N/A	37.19
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

** Also for bond limitation per 20-9-406, MCA.

County: 05 Carbon
 District: 0072 Fromberg H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.05

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	181,903.37
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	5,537.68
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	5,257,721.45
(e) District taxable valuation (Tax Year 2003)***	N/A	2,119,761.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,138.00

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	40,096.91	0.00
b. FY2002-2003 amount to avoid reversion	0.00	10,971.61	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	10,335.78	0.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 05 Carbon
District: 0073 Edgar Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2005 final budget form.

1. CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 EDGAR K-8	16	19,859.00	64,472.00
2. * DIRECT STATE AID			37,695.96
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			70,645.50
* c. Maximum Budget Limit			88,479.72
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			95,855.70
* b. FY 2003-2004 Maximum Budget			120,064.96
* c. FY 2003-2004 ANB			24
* d. FY 2003-2004 Adopted General Fund Budget			118,388.48
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			22,532.78
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			2,074.40
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			2,074.40
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			691.36
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			684.55
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			228.15
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			912.70

County: 05 Carbon
 District: 0073 Edgar Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	40,304.41	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	1,570.18	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	768,817.47	N/A
(e) District taxable valuation (Tax Year 2003)***	1,853,228.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	3,483.05	0.00	0.00
b. FY2002-2003 amount to avoid reversion	3,483.05	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	0.00	0.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 05 Carbon
District: 0076 Belfry K-12 Schools

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2005 final budget form.

1. CERTIFIED ANB			
<u>* Budget Unit</u>	<u>FY 2004-2005</u>	<u>*Basic</u>	<u>*Per ANB</u>
	<u>ANB</u>	<u>Entitlement</u>	<u>Entitlement</u>
E1 BELFRY K-6	38	11,915.40	153,037.40
H1 BELFRY HS 9-12	47	220,646.00	251,896.50
M1 BELFRY 7-8	25	88,258.40	134,125.00
2. * DIRECT STATE AID			384,365.78
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			709,770.30
* c. Maximum Budget Limit			888,401.15
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			685,465.73
* b. FY 2003-2004 Maximum Budget			857,977.08
* c. FY 2003-2004 ANB			112
* d. FY 2003-2004 Adopted General Fund Budget			896,329.87
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			210,864.14
* f. FY 2003-2004 Equalization Status		Disequalized ANB under 30% 2nd year	DU2
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			14,261.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			14,261.50
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			4,753.10

County: 05 Carbon

District: 0076 Belfry K-12 Schools

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	4,706.29
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	1,568.53
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	6,274.82

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	20,536.32
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6. FLEXIBILITY FUNDING (ESTIMATED):

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

FY2004-2005 Appropriation (estimated) 0.00

Statewide/District Data	Statewide	District
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

FY2004-2005 Payments (estimated)

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]		
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]		
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]		
h. Total Flex Fund Entitlement (estimated)		0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	23,832,245.00	23,832,245.00
b. FY 2003-04 County ANB (Budgeted)	1,085	544
c. County Retirement Mill Value per ANB	21.97	43.81
District		
d. Tax Year 2003 District Taxable Value	1,244,254.00	1,244,254.00
e. FY 2003-04 District ANB (Budgeted)	57	55
f. District Debt Service Mill Value Per ANB	21.83	22.62
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

** Also for bond limitation per 20-9-406, MCA.

County: 05 Carbon

District: 0076 Belfry K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	28.05

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	114,958.15	178,207.99
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	3,729.17	3,598.32
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	2,179,099.20	5,099,667.00
(e) District taxable valuation (Tax Year 2003)***	1,244,254.00	1,244,254.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	935.00	3,855.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	11,459.60	9,761.88	21,221.48
b. FY2002-2003 amount to avoid reversion	11,319.91	9,752.54	21,072.45
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	0.00	0.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 05 Carbon
District: 1231 Luther Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2005 final budget form.

1. CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 LUTHER K-8	40	19,859.00	161,084.00
2. * DIRECT STATE AID			80,881.52
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			152,706.16
* c. Maximum Budget Limit			191,314.80
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			139,308.12
* b. FY 2003-2004 Maximum Budget			174,513.38
* c. FY 2003-2004 ANB			37
* d. FY 2003-2004 Adopted General Fund Budget			139,308.12
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			0.00
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			5,186.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			5,186.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			1,728.40
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			1,711.38
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			570.37
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			2,281.75

County: 05 Carbon
 District: 1231 Luther Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	58,398.83	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	2,420.69	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	1,116,646.39	N/A
(e) District taxable valuation (Tax Year 2003)***	1,043,355.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	73.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	5,224.58	0.00	0.00
b. FY2002-2003 amount to avoid reversion	5,224.57	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	0.00	0.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.