

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 14 Fergus
District: 0258 Lewistown 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 LEWISTOWN K-6	695	14,497.07	2,753,312.00
M1 LEWISTOWN 7-8	257	59,574.42	1,363,899.00
2. * DIRECT STATE AID			1,873,503.27
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			92%
* b. BASE Budget			3,637,220.64
* c. Maximum Budget Limit			4,596,314.21
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			3,521,916.89
* b. FY 2003-2004 Maximum Budget			4,451,300.21
* c. FY 2003-2004 ANB			952
* d. FY 2003-2004 Adopted General Fund Budget			4,466,637.12
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			944,720.23
* f. FY 2003-2004 Equalization Status		Disqualified ANB under 30% 1st year	DU1
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]			123,426.80
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			67,816.26
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			191,243.06
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			41,135.92

County: 14 Fergus

District: 0258 Lewistown Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	40,730.84
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]	13,574.85
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	54,305.69

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	177,732.49
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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	21,069,366.00	21,069,366.00
b. FY 2003-04 County ANB (Budgeted)	1,305	723
c. County Retirement Mill Value per ANB	16.15	29.14
District		
d. Tax Year 2003 District Taxable Value	9,991,379.00	N/A
e. FY 2003-04 District ANB (Budgeted)	952	N/A
f. District Debt Service Mill Value Per ANB	10.50	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: 14 Fergus
District: 0258 Lewistown 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	1,436,785.41	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	87,049.50	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	27,977,608.95	N/A
(e) District taxable valuation (Tax Year 2003)***	9,991,379.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	17,986.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	389,060.39	0.00	0.00
b. FY2002-2003 amount to avoid reversion	168,927.92	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	67,816.26	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: 14 Fergus
District: 0259 Fergus 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 FERGUS HS 9-12	480	220,646.00	2,520,600.00
2. * DIRECT STATE AID			1,225,336.96
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			2,320,781.13
* c. Maximum Budget Limit			2,932,683.96
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			2,325,804.85
* b. FY 2003-2004 Maximum Budget			2,930,023.14
* c. FY 2003-2004 ANB			497
* d. FY 2003-2004 Adopted General Fund Budget			2,604,406.20
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			278,601.35
* 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]			62,232.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			23,116.58
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			85,348.58
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			20,740.80
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			20,536.56
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]			6,844.46
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			27,381.02

County: 14 Fergus
District: 0259 Fergus H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 89,613.02

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	21,069,366.00	21,069,366.00
b. FY 2003-04 County ANB (Budgeted)	1,305	723
c. County Retirement Mill Value per ANB	16.15	29.14
District		
d. Tax Year 2003 District Taxable Value	N/A	10,781,817.00
e. FY 2003-04 District ANB (Budgeted)	N/A	497
f. District Debt Service Mill Value Per ANB	N/A	21.69
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: 14 Fergus
 District: 0259 Fergus 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	977,724.22
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	37,234.74
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	28,469,598.83
(e) District taxable valuation (Tax Year 2003)***	N/A	10,781,817.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	17,688.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	174,793.21	0.00
b. FY2002-2003 amount to avoid reversion	0.00	90,036.84	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	23,116.58	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: 14 Fergus
District: 0264 Deerfield 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 DEERFIELD K-8	4	19,859.00	16,122.80
2. * DIRECT STATE AID			16,083.86
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			29,580.62
* c. Maximum Budget Limit			37,018.98
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			25,606.20
* b. FY 2003-2004 Maximum Budget			32,038.42
* c. FY 2003-2004 ANB			3
* d. FY 2003-2004 Adopted General Fund Budget			32,038.42
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			6,432.22
* 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]			518.60
* 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]			518.60
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			172.84
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			171.14
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]			57.04
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			228.18

County: 14 Fergus
District: 0264 Deerfield Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 746.78

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	21,069,366.00	21,069,366.00
b. FY 2003-04 County ANB (Budgeted)	1,305	723
c. County Retirement Mill Value per ANB	16.15	29.14
District		
d. Tax Year 2003 District Taxable Value	114,981.00	N/A
e. FY 2003-04 District ANB (Budgeted)	3	N/A
f. District Debt Service Mill Value Per ANB	38.33	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: 14 Fergus
District: 0264 Deerfield 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	11,049.74	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	196.27	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	206,476.74	N/A
(e) District taxable valuation (Tax Year 2003)***	114,981.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	91.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	818.21	0.00	0.00
b. FY2002-2003 amount to avoid reversion	696.61	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: 14 Fergus
District: 0268 Grass Range 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			
<u>* Budget Unit</u>	<u>FY 2004-2005 ANB</u>	<u>*Basic Entitlement</u>	<u>*Per ANB Entitlement</u>
E1 GRASS RANGE K-6	31	14,695.66	124,868.00
M1 GRASS RANGE 7-8	11	57,367.96	59,053.50
2. * DIRECT STATE AID			114,425.35
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			213,137.44
* c. Maximum Budget Limit			266,875.51
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			278,070.04
* b. FY 2003-2004 Maximum Budget			348,170.23
* c. FY 2003-2004 ANB			57
* d. FY 2003-2004 Adopted General Fund Budget			365,250.00
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			87,179.96
* 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]			5,445.30
* 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].....			5,445.30
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			1,814.82

County: 14 Fergus
District: 0268 Grass Range Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	1,796.95
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]	598.89
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	2,395.84

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	7,841.14
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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	21,069,366.00	21,069,366.00
b. FY 2003-04 County ANB (Budgeted)	1,305	723
c. County Retirement Mill Value per ANB	16.15	29.14
District		
d. Tax Year 2003 District Taxable Value	1,334,607.00	N/A
e. FY 2003-04 District ANB (Budgeted)	57	N/A
f. District Debt Service Mill Value Per ANB	23.41	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: 14 Fergus
 District: 0268 Grass Range 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	117,967.60	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	3,729.17	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	2,234,352.70	N/A
(e) District taxable valuation (Tax Year 2003)***	1,334,607.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	900.00	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	11,415.24	0.00	0.00
b. FY2002-2003 amount to avoid reversion	11,319.91	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: 14 Fergus
District: 0269 Grass Range 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 GRASS RANGE HS 9-12	52	220,646.00	278,629.00
2. * DIRECT STATE AID			223,175.92
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			81%
* b. BASE Budget			409,757.29
* c. Maximum Budget Limit			513,297.66
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			418,591.66
* b. FY 2003-2004 Maximum Budget			523,812.04
* c. FY 2003-2004 ANB			56
* d. FY 2003-2004 Adopted General Fund Budget			445,000.00
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			26,408.34
* 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]			6,741.80
* 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]			6,741.80
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			2,246.92
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			2,224.79
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]			741.48
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			2,966.27

County: 14 Fergus
District: 0269 Grass Range H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 9,708.07

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	21,069,366.00	21,069,366.00
b. FY 2003-04 County ANB (Budgeted)	1,305	723
c. County Retirement Mill Value per ANB	16.15	29.14
District		
d. Tax Year 2003 District Taxable Value	N/A	1,438,778.00
e. FY 2003-04 District ANB (Budgeted)	N/A	56
f. District Debt Service Mill Value Per ANB	N/A	25.69
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: 14 Fergus
 District: 0269 Grass Range 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	180,055.76
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,663.74
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	5,153,331.98
(e) District taxable valuation (Tax Year 2003)***	N/A	1,438,778.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,715.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	12,283.05	0.00
b. FY2002-2003 amount to avoid reversion	0.00	9,752.54	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: 14 Fergus
District: 0272 King Colony 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 KING COLONY 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			60,381.44
* c. Maximum Budget Limit			75,617.24
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			55,721.77
* b. FY 2003-2004 Maximum Budget			69,774.88
* c. FY 2003-2004 ANB			12
* d. FY 2003-2004 Adopted General Fund Budget			55,721.77
* 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]			1,685.45
* 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]			1,685.45
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: 14 Fergus
District: 0272 King Colony Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 2,427.02

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	21,069,366.00	21,069,366.00
b. FY 2003-04 County ANB (Budgeted)	1,305	723
c. County Retirement Mill Value per ANB	16.15	29.14
District		
d. Tax Year 2003 District Taxable Value	718,263.00	N/A
e. FY 2003-04 District ANB (Budgeted)	12	N/A
f. District Debt Service Mill Value Per ANB	59.86	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: 14 Fergus
District: 0272 King Colony 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	23,591.27	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	785.09	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	447,549.97	N/A
(e) District taxable valuation (Tax Year 2003)***	718,263.00	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

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	2,100.08	0.00	0.00
b. FY2002-2003 amount to avoid reversion	1,915.68	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: 14 Fergus
District: 0273 Moore 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 MOORE K-6	36	13,702.71	144,990.00
M1 MOORE 7-8	16	68,400.26	85,876.00
2. * DIRECT STATE AID			139,897.13
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			260,712.46
* c. Maximum Budget Limit			326,452.31
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			268,676.97
* b. FY 2003-2004 Maximum Budget			338,748.62
* c. FY 2003-2004 ANB			56
* d. FY 2003-2004 Adopted General Fund Budget			338,748.62
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			70,071.65
* 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]			6,741.80
* 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].....			6,741.80
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			2,246.92

County: 14 Fergus
District: 0273 Moore Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	2,224.79
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]	741.48
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	2,966.27

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	9,708.07
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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	21,069,366.00	21,069,366.00
b. FY 2003-04 County ANB (Budgeted)	1,305	723
c. County Retirement Mill Value per ANB	16.15	29.14
District		
d. Tax Year 2003 District Taxable Value	3,248,255.00	N/A
e. FY 2003-04 District ANB (Budgeted)	56	N/A
f. District Debt Service Mill Value Per ANB	58.00	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: 14 Fergus
 District: 0273 Moore 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	113,566.91	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	3,883.25	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	2,156,384.94	N/A
(e) District taxable valuation (Tax Year 2003)***	3,248,255.00	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	9,157.92	0.00	0.00
b. FY2002-2003 amount to avoid reversion	9,055.93	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: 14 Fergus
District: 0274 Moore 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 MOORE HS 9-12	29	220,646.00	155,556.00
2. * DIRECT STATE AID			168,162.29
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			307,908.83
* c. Maximum Budget Limit			385,199.31
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			331,428.11
* b. FY 2003-2004 Maximum Budget			416,933.01
* c. FY 2003-2004 ANB			35
* d. FY 2003-2004 Adopted General Fund Budget			433,895.82
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			102,467.71
* 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]			3,759.85
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			844.43
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			4,604.28
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			1,253.09
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			1,240.75
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]			413.52
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			1,654.27

County: 14 Fergus
District: 0274 Moore H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 5,414.12

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	21,069,366.00	21,069,366.00
b. FY 2003-04 County ANB (Budgeted)	1,305	723
c. County Retirement Mill Value per ANB	16.15	29.14
District		
d. Tax Year 2003 District Taxable Value	N/A	3,652,471.00
e. FY 2003-04 District ANB (Budgeted)	N/A	35
f. District Debt Service Mill Value Per ANB	N/A	104.36
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: 14 Fergus
 District: 0274 Moore 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	141,215.35
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,664.13
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	4,063,869.41
(e) District taxable valuation (Tax Year 2003)***	N/A	3,652,471.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	411.00

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	10,258.19	0.00
b. FY2002-2003 amount to avoid reversion	0.00	6,269.49	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	844.43	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: 14 Fergus
District: 0280 Roy 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			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1 ROY K-6	36	14,497.07	144,990.00
H1 ROY HS 9-12	34	220,646.00	182,333.50
M1 ROY 7-8	13	59,574.42	69,784.00
2. * DIRECT STATE AID			309,245.77
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			569,959.89
* c. Maximum Budget Limit			713,346.48
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			546,274.64
* b. FY 2003-2004 Maximum Budget			683,691.77
* c. FY 2003-2004 ANB			83
* d. FY 2003-2004 Adopted General Fund Budget			640,000.00
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			93,725.36
* 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]			10,760.95
* 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]			10,760.95
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			3,586.43

County: 14 Fergus
District: 0280 Roy K-12 Schools

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	3,551.11
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]	1,183.53
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	4,734.64

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	15,495.59
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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	21,069,366.00	21,069,366.00
b. FY 2003-04 County ANB (Budgeted)	1,305	723
c. County Retirement Mill Value per ANB	16.15	29.14
District		
d. Tax Year 2003 District Taxable Value	932,735.00	932,735.00
e. FY 2003-04 District ANB (Budgeted)	48	35
f. District Debt Service Mill Value Per ANB	19.43	26.65
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: 14 Fergus
District: 0280 Roy 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	92,939.62	141,215.35
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	3,140.35	2,289.84
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	1,764,028.25	4,025,320.58
(e) District taxable valuation (Tax Year 2003)***	932,735.00	932,735.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	831.00	3,093.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	9,299.98	5,007.68	14,307.66
b. FY2002-2003 amount to avoid reversion	8,707.62	4,702.12	13,409.74
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: 14 Fergus
District: 0281 Denton 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			
<u>* Budget Unit</u>	<u>FY 2004-2005 ANB</u>	<u>*Basic Entitlement</u>	<u>*Per ANB Entitlement</u>
E1 DENTON K-6	58	14,298.48	233,467.40
M1 DENTON 7-8	23	61,780.88	123,406.50
2. * DIRECT STATE AID			193,530.11
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			362,464.92
* c. Maximum Budget Limit			453,956.16
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			380,547.06
* b. FY 2003-2004 Maximum Budget			477,882.79
* c. FY 2003-2004 ANB			83
* d. FY 2003-2004 Adopted General Fund Budget			477,882.79
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			97,335.73
* 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]			10,501.65
* 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]			10,501.65
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			3,500.01

County: 14 Fergus
District: 0281 Denton Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	3,465.54
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]	1,155.00
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	4,620.54

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	15,122.19
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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	21,069,366.00	21,069,366.00
b. FY 2003-04 County ANB (Budgeted)	1,305	723
c. County Retirement Mill Value per ANB	16.15	29.14
District		
d. Tax Year 2003 District Taxable Value	2,787,080.00	N/A
e. FY 2003-04 District ANB (Budgeted)	83	N/A
f. District Debt Service Mill Value Per ANB	33.58	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: 14 Fergus
 District: 0281 Denton 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	158,985.58	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	6,752.47	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	3,042,950.60	N/A
(e) District taxable valuation (Tax Year 2003)***	2,787,080.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	256.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures	18,972.38	0.00	0.00
Total K-12 expenditure prorated by FY03 ANB			
b. FY2002-2003 amount to avoid reversion	16,892.79	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4			

*** 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: 14 Fergus
District: 0282 Denton 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 DENTON HS 9-12	59	220,646.00	316,033.50
2. * DIRECT STATE AID			239,895.74
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			443,869.87
* c. Maximum Budget Limit			555,474.69
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			406,817.77
* b. FY 2003-2004 Maximum Budget			512,311.57
* c. FY 2003-2004 ANB			51
* d. FY 2003-2004 Adopted General Fund Budget			512,311.57
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			105,493.80
* 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]			7,649.35
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			1,998.16
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			9,647.51
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			2,549.39
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			2,524.29
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]			841.30
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			3,365.59

County: 14 Fergus
District: 0282 Denton H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 11,014.94

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	21,069,366.00	21,069,366.00
b. FY 2003-04 County ANB (Budgeted)	1,305	723
c. County Retirement Mill Value per ANB	16.15	29.14
District		
d. Tax Year 2003 District Taxable Value	N/A	2,902,061.00
e. FY 2003-04 District ANB (Budgeted)	N/A	51
f. District Debt Service Mill Value Per ANB	N/A	56.90
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: 14 Fergus
 District: 0282 Denton 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	170,815.11
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	6,224.79
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	4,965,969.20
(e) District taxable valuation (Tax Year 2003)***	N/A	2,902,061.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,064.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	17,442.40	0.00
b. FY2002-2003 amount to avoid reversion	0.00	9,578.39	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	1,998.16	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: 14 Fergus
District: 0288 Spring Creek Colony 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 SPRING CREEK K-8	15	19,859.00	60,444.00
2. * DIRECT STATE AID			35,895.44
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			71,696.97
* c. Maximum Budget Limit			91,230.17
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			59,067.14
* b. FY 2003-2004 Maximum Budget			73,966.82
* c. FY 2003-2004 ANB			13
* d. FY 2003-2004 Adopted General Fund Budget			59,067.14
* 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]			1,944.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			3,194.76
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			5,139.51
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			648.15
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			641.77
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]			213.89
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			855.66

County: 14 Fergus
District: 0288 Spring Creek Colony Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 2,800.41

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	21,069,366.00	21,069,366.00
b. FY 2003-04 County ANB (Budgeted)	1,305	723
c. County Retirement Mill Value per ANB	16.15	29.14
District		
d. Tax Year 2003 District Taxable Value	72,175.00	N/A
e. FY 2003-04 District ANB (Budgeted)	13	N/A
f. District Debt Service Mill Value Per ANB	5.55	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: 14 Fergus

District: 0288 Spring Creek Colony 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	24,984.42	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	850.51	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	474,329.31	N/A
(e) District taxable valuation (Tax Year 2003)***	72,175.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	402.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	10,928.92	0.00	0.00
b. FY2002-2003 amount to avoid reversion	2,263.98	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	3,194.76	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: 14 Fergus
District: 0291 Winifred 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 WINIFRED K-6	43	13,504.12	173,152.40
H1 WINIFRED HS 9-12	45	220,646.00	241,200.00
M1 WINIFRED 7-8	20	70,606.72	107,325.00
2. * DIRECT STATE AID			369,416.10
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			90%
* b. BASE Budget			685,132.82
* c. Maximum Budget Limit			860,652.56
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			698,720.76
* b. FY 2003-2004 Maximum Budget			877,780.91
* c. FY 2003-2004 ANB			111
* d. FY 2003-2004 Adopted General Fund Budget			877,780.91
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			146,698.54
* 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]			14,002.20
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			1,796.91
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			15,799.11
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			4,666.68

County: 14 Fergus
District: 0291 Winifred K-12 Schools

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	4,620.72
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]	1,540.01
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	6,160.73

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	20,162.93
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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	21,069,366.00	21,069,366.00
b. FY 2003-04 County ANB (Budgeted)	1,305	723
c. County Retirement Mill Value per ANB	16.15	29.14
District		
d. Tax Year 2003 District Taxable Value	1,361,504.00	1,361,504.00
e. FY 2003-04 District ANB (Budgeted)	62	49
f. District Debt Service Mill Value Per ANB	21.96	27.79
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: 14 Fergus
District: 0291 Winifred 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	131,402.92	167,117.61
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	4,262.53	3,373.40
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	2,490,817.66	4,782,272.83
(e) District taxable valuation (Tax Year 2003)***	1,361,504.00	1,361,504.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	1,129.00	3,421.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	18,487.88	13,387.78	31,875.66
b. FY2002-2003 amount to avoid reversion	12,190.68	8,881.78	21,072.46
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	1,058.50	738.41	1,796.91

*** 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: 14 Fergus
District: 1218 Ayers 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 AYERS K-8	17	19,859.00	68,499.80
2. * DIRECT STATE AID			39,496.38
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			77,043.16
* c. Maximum Budget Limit			97,753.79
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			62,412.36
* b. FY 2003-2004 Maximum Budget			78,158.56
* c. FY 2003-2004 ANB			14
* d. FY 2003-2004 Adopted General Fund Budget			62,412.36
* 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]			2,204.05
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			2,126.16
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			4,330.21
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			734.57
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			727.34
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]			242.41
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			969.75

County: 14 Fergus
District: 1218 Ayers Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 3,173.80

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	21,069,366.00	21,069,366.00
b. FY 2003-04 County ANB (Budgeted)	1,305	723
c. County Retirement Mill Value per ANB	16.15	29.14
District		
d. Tax Year 2003 District Taxable Value	104,171.00	N/A
e. FY 2003-04 District ANB (Budgeted)	14	N/A
f. District Debt Service Mill Value Per ANB	7.44	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: 14 Fergus
 District: 1218 Ayers 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	26,377.50	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	915.94	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	501,107.56	N/A
(e) District taxable valuation (Tax Year 2003)***	104,171.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	397.00	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	8,483.73	0.00	0.00
b. FY2002-2003 amount to avoid reversion	2,438.14	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	2,126.16	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.