

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 24 Lake
District: 0474 Arlee 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 ARLEE K-6	236	14,695.66	945,770.00
M1 ARLEE 7-8	84	57,367.96	449,421.00
2. * DIRECT STATE AID			655,862.82
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			86%
* b. BASE Budget			1,261,561.27
* c. Maximum Budget Limit			1,588,390.04
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			1,268,446.31
* b. FY 2003-2004 Maximum Budget			1,606,649.03
* c. FY 2003-2004 ANB			333
* d. FY 2003-2004 Adopted General Fund Budget			1,268,446.31
* 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]			41,488.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			17,245.35
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			58,733.35
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			13,827.20

County: 24 Lake
District: 0474 Arlee Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	13,691.04
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]	4,562.98
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	18,254.02

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	59,742.02
---	-----------

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	50,613,238.00	50,613,238.00
b. FY 2003-04 County ANB (Budgeted)	3,131	1,456
c. County Retirement Mill Value per ANB	16.17	34.76
District		
d. Tax Year 2003 District Taxable Value	2,069,663.00	N/A
e. FY 2003-04 District ANB (Budgeted)	333	N/A
f. District Debt Service Mill Value Per ANB	6.22	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: 24 Lake
 District: 0474 Arlee 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	522,005.45	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	28,299.28	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	10,103,594.84	N/A
(e) District taxable valuation (Tax Year 2003)***	2,069,663.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	8,034.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures	124,132.02	0.00	0.00
Total K-12 expenditure prorated by FY03 ANB			
b. FY2002-2003 amount to avoid reversion	62,346.60	0.00	0.00
c. Reimbursement for disproportionate costs	17,245.35	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: 24 Lake
District: 0475 Arlee 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 ARLEE HS 9-12	139	220,646.00	741,773.50
2. * DIRECT STATE AID			430,201.52
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			815,089.92
* c. Maximum Budget Limit			1,029,499.75
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			846,774.63
* b. FY 2003-2004 Maximum Budget			1,060,032.33
* c. FY 2003-2004 ANB			153
* d. FY 2003-2004 Adopted General Fund Budget			846,774.63
* 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]			18,021.35
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			12,515.68
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			30,537.03
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			6,006.19
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			5,947.05
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]			1,982.04
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			7,929.09

County: 24 Lake
District: 0475 Arlee H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 25,950.44

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	50,613,238.00	50,613,238.00
b. FY 2003-04 County ANB (Budgeted)	3,131	1,456
c. County Retirement Mill Value per ANB	16.17	34.76
District		
d. Tax Year 2003 District Taxable Value	N/A	2,069,663.00
e. FY 2003-04 District ANB (Budgeted)	N/A	153
f. District Debt Service Mill Value Per ANB	N/A	13.53
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: 24 Lake
 District: 0475 Arlee 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	358,451.37
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	11,621.83
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	10,380,553.26
(e) District taxable valuation (Tax Year 2003)***	N/A	2,069,663.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	8,311.00

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	62,972.45	0.00
b. FY2002-2003 amount to avoid reversion	0.00	24,381.35	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	12,515.68	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: 24 Lake
District: 0477 Polson 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 POLSON K-6	791	14,298.48	3,126,032.00
M1 POLSON 7-8	310	61,780.88	1,641,062.50
2. * DIRECT STATE AID			2,164,898.71
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			4,221,270.82
* c. Maximum Budget Limit			5,276,588.52
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			4,270,417.38
* b. FY 2003-2004 Maximum Budget			5,338,021.72
* c. FY 2003-2004 ANB			1,141
* d. FY 2003-2004 Adopted General Fund Budget			4,906,131.92
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			635,714.54
* 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]			142,744.65
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			47,574.21
c. Reimbursement for Disproportionate Costs (See Page 3)			57,346.66
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			247,665.52
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			N/A

County: 24 Lake
District: 0477 Polson Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	47,105.73
f(ii) District's Required Match for RSBG [5b X 0.33]	15,699.49
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	62,805.22

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	253,124.08
---	------------

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	50,613,238.00	50,613,238.00
b. FY 2003-04 County ANB (Budgeted)	3,131	1,456
c. County Retirement Mill Value per ANB	16.17	34.76
District		
d. Tax Year 2003 District Taxable Value	23,568,082.00	N/A
e. FY 2003-04 District ANB (Budgeted)	1,141	N/A
f. District Debt Service Mill Value Per ANB	20.66	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: 24 Lake
 District: 0477 Polson 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	1,736,348.63	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	95,814.19	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	33,638,509.38	N/A
(e) District taxable valuation (Tax Year 2003)***	23,568,082.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	10,070.00	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	454,386.22	0.00	0.00
b. FY2002-2003 amount to avoid reversion	239,340.15	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	57,346.66	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: 24 Lake
District: 0478 Polson 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 POLSON HS 9-12	541	220,646.00	2,832,676.00
2. * DIRECT STATE AID			1,364,834.93
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			2,573,581.76
* c. Maximum Budget Limit			3,216,977.20
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			2,525,922.06
* b. FY 2003-2004 Maximum Budget			3,159,203.05
* c. FY 2003-2004 ANB			543
* d. FY 2003-2004 Adopted General Fund Budget			2,821,750.37
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			295,828.31
* 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]			70,140.65
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			23,376.61
c. Reimbursement for Disproportionate Costs (See Page 3)			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			93,517.26
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			N/A
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			23,146.41
f(ii) District's Required Match for RSBG [5b X 0.33]			7,714.28
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			30,860.69

County: 24 Lake
District: 0478 Polson H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 124,377.95

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	50,613,238.00	50,613,238.00
b. FY 2003-04 County ANB (Budgeted)	3,131	1,456
c. County Retirement Mill Value per ANB	16.17	34.76
District		
d. Tax Year 2003 District Taxable Value	N/A	28,532,716.00
e. FY 2003-04 District ANB (Budgeted)	N/A	543
f. District Debt Service Mill Value Per ANB	N/A	52.55
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: 24 Lake
 District: 0478 Polson 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	1,058,950.75
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	36,009.62
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	30,713,638.38
(e) District taxable valuation (Tax Year 2003)***	N/A	28,532,716.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,181.00

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	147,725.21	0.00
b. FY2002-2003 amount to avoid reversion	0.00	114,737.44	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: 24 Lake

District: 0481 St Ignatius 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 ST IGNATIUS K-6	258	14,695.66	1,033,367.40
H1 ST IGNATIUS HS 9-12	190	220,646.00	1,011,512.50
M1 ST IGNATIUS 7-8	92	57,367.96	492,039.00
2. * DIRECT STATE AID			1,264,843.95
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			2,449,633.28
* c. Maximum Budget Limit			3,067,874.95
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			2,452,339.52
* b. FY 2003-2004 Maximum Budget			3,071,046.78
* c. FY 2003-2004 ANB			550
* d. FY 2003-2004 Adopted General Fund Budget			2,452,339.52
* 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]			70,011.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			56,129.79
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			126,140.79
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			23,333.40

County: 24 Lake

District: 0481 St Ignatius K-12 Schools

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	23,103.64
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]	7,700.03
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	30,803.67

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	100,814.67
---	------------

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	50,613,238.00	50,613,238.00
b. FY 2003-04 County ANB (Budgeted)	3,131	1,456
c. County Retirement Mill Value per ANB	16.17	34.76
District		
d. Tax Year 2003 District Taxable Value	2,402,670.00	2,402,670.00
e. FY 2003-04 District ANB (Budgeted)	355	195
f. District Debt Service Mill Value Per ANB	6.77	12.32
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: 24 Lake

District: 0481 St Ignatius 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	559,726.93	435,179.63
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	41,870.50	21,010.43
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	11,045,328.81	12,796,131.18
(e) District taxable valuation (Tax Year 2003)***	2,402,670.00	2,402,670.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	8,643.00	10,393.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	181,906.89	85,603.24	267,510.13
b. FY2002-2003 amount to avoid reversion	66,177.95	31,695.76	97,873.71
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	38,363.79	17,766.00	56,129.79

*** 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: 24 Lake
District: 0483 Valley View 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 VALLEY VIEW K-8	22	19,859.00	88,635.80
2. * DIRECT STATE AID			48,497.18
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			92,119.93
* c. Maximum Budget Limit			115,149.91
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			76,527.63
* b. FY 2003-2004 Maximum Budget			95,659.54
* c. FY 2003-2004 ANB			18
* d. FY 2003-2004 Adopted General Fund Budget			104,122.68
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			27,595.05
* 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]			2,852.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			950.62
c. Reimbursement for Disproportionate Costs (See Page 3)			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			3,802.92
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			N/A
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			941.26
f(ii) District's Required Match for RSBG [5b X 0.33]			313.70
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			1,254.96

County: 24 Lake
District: 0483 Valley View Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 5,057.88

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	50,613,238.00	50,613,238.00
b. FY 2003-04 County ANB (Budgeted)	3,131	1,456
c. County Retirement Mill Value per ANB	16.17	34.76
District		
d. Tax Year 2003 District Taxable Value	285,303.00	N/A
e. FY 2003-04 District ANB (Budgeted)	18	N/A
f. District Debt Service Mill Value Per ANB	15.85	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: 24 Lake
District: 0483 Valley View 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	31,949.11	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	1,177.63	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	608,206.95	N/A
(e) District taxable valuation (Tax Year 2003)***	285,303.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	323.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	3,645.86	0.00	0.00
b. FY2002-2003 amount to avoid reversion	3,645.86	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: 24 Lake

District: 0486 Swan Lake-Salmon 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
E2 SALMON PRAIRIE K-8	8	19,859.00	32,242.40
2. * DIRECT STATE AID			11,644.66
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			43,271.47
* c. Maximum Budget Limit			54,175.76
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			45,684.69
* b. FY 2003-2004 Maximum Budget			57,197.86
* c. FY 2003-2004 ANB			9
* d. FY 2003-2004 Adopted General Fund Budget			57,197.86
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			11,513.17
* 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]			1,037.20
* 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]			1,037.20
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			345.68
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			342.28
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]			114.07
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			456.35

County: 24 Lake

District: 0486 Swan Lake-Salmon Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 1,493.55

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	50,613,238.00	50,613,238.00
b. FY 2003-04 County ANB (Budgeted)	3,131	1,456
c. County Retirement Mill Value per ANB	16.17	34.76
District		
d. Tax Year 2003 District Taxable Value	1,606,874.00	N/A
e. FY 2003-04 District ANB (Budgeted)	9	N/A
f. District Debt Service Mill Value Per ANB	178.54	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: 24 Lake

District: 0486 Swan Lake-Salmon 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	19,411.39	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	588.82	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	367,203.86	N/A
(e) District taxable valuation (Tax Year 2003)***	1,606,874.00	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	1,921.38	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: 24 Lake
District: 1199 Ronan 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 RONAN K-6	703	14,695.66	2,784,442.40
M1 RONAN 7-8	242	57,367.96	1,285,201.50
2. * DIRECT STATE AID			1,851,343.26
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			3,622,572.61
* c. Maximum Budget Limit			4,528,215.76
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			3,612,297.76
* b. FY 2003-2004 Maximum Budget			4,515,372.20
* c. FY 2003-2004 ANB			972
* d. FY 2003-2004 Adopted General Fund Budget			3,612,297.76
* 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]			122,519.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			40,833.45
c. Reimbursement for Disproportionate Costs (See Page 3)			57,509.15
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			220,861.85
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			N/A

County: 24 Lake
District: 1199 Ronan Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	40,431.35
f(ii) District's Required Match for RSBG [5b X 0.33]	13,475.04
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	53,906.39

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	217,259.09
---	------------

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	50,613,238.00	50,613,238.00
b. FY 2003-04 County ANB (Budgeted)	3,131	1,456
c. County Retirement Mill Value per ANB	16.17	34.76
District		
d. Tax Year 2003 District Taxable Value	7,421,714.00	N/A
e. FY 2003-04 District ANB (Budgeted)	972	N/A
f. District Debt Service Mill Value Per ANB	7.64	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: 24 Lake
 District: 1199 Ronan 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	1,464,365.64	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	83,892.02	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	28,426,010.64	N/A
(e) District taxable valuation (Tax Year 2003)***	7,421,714.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	21,004.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures	428,595.45	0.00	0.00
Total K-12 expenditure prorated by FY03 ANB			
b. FY2002-2003 amount to avoid reversion	219,180.68	0.00	0.00
c. Reimbursement for disproportionate costs	57,509.15	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: 24 Lake
District: 1200 Ronan 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 RONAN HS 9-12	382	220,646.00	2,015,336.50
2. * DIRECT STATE AID			999,484.18
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			1,916,219.14
* c. Maximum Budget Limit			2,418,029.84
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			1,861,136.00
* b. FY 2003-2004 Maximum Budget			2,346,651.72
* c. FY 2003-2004 ANB			381
* d. FY 2003-2004 Adopted General Fund Budget			1,861,136.00
* 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]			49,526.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			16,506.22
c. Reimbursement for Disproportionate Costs (See Page 3)			24,991.15
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			91,023.67
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			N/A
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			16,343.68
f(ii) District's Required Match for RSBG [5b X 0.33]			5,447.05
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			21,790.73

County: 24 Lake
District: 1200 Ronan H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 87,823.25

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	50,613,238.00	50,613,238.00
b. FY 2003-04 County ANB (Budgeted)	3,131	1,456
c. County Retirement Mill Value per ANB	16.17	34.76
District		
d. Tax Year 2003 District Taxable Value	N/A	7,421,714.00
e. FY 2003-04 District ANB (Budgeted)	N/A	381
f. District Debt Service Mill Value Per ANB	N/A	19.48
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: 24 Lake
 District: 1200 Ronan 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	771,233.69
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	32,370.74
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	22,541,104.26
(e) District taxable valuation (Tax Year 2003)***	N/A	7,421,714.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	15,119.00

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	177,856.11	0.00
b. FY2002-2003 amount to avoid reversion	0.00	88,787.48	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	24,991.15	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: 24 Lake
District: 1205 Charlo 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 CHARLO K-6	183	14,695.66	734,342.40
M1 CHARLO 7-8	63	57,367.96	337,396.50
2. * DIRECT STATE AID			511,279.72
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			989,537.37
* c. Maximum Budget Limit			1,254,780.02
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			880,567.90
* b. FY 2003-2004 Maximum Budget			1,103,040.60
* c. FY 2003-2004 ANB			228
* d. FY 2003-2004 Adopted General Fund Budget			880,567.90
* 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]			31,893.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			18,280.02
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			50,173.92
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			10,629.66

County: 24 Lake
District: 1205 Charlo Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	10,524.99
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]	3,507.79
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	14,032.78

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	45,926.68
---	-----------

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	50,613,238.00	50,613,238.00
b. FY 2003-04 County ANB (Budgeted)	3,131	1,456
c. County Retirement Mill Value per ANB	16.17	34.76
District		
d. Tax Year 2003 District Taxable Value	1,398,050.00	N/A
e. FY 2003-04 District ANB (Budgeted)	228	N/A
f. District Debt Service Mill Value Per ANB	6.13	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: 24 Lake
 District: 1205 Charlo 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	363,917.38	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	18,613.96	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	7,023,275.40	N/A
(e) District taxable valuation (Tax Year 2003)***	1,398,050.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	5,625.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	94,809.10	0.00	0.00
b. FY2002-2003 amount to avoid reversion	37,791.09	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	18,280.02	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: 24 Lake
District: 1206 Charlo 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 CHARLO HS 9-12	100	220,646.00	534,625.00
2. * DIRECT STATE AID			337,606.14
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			624,864.77
* c. Maximum Budget Limit			782,161.22
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			669,738.78
* b. FY 2003-2004 Maximum Budget			846,281.83
* c. FY 2003-2004 ANB			109
* d. FY 2003-2004 Adopted General Fund Budget			669,738.78
* 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]			12,965.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			548.98
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			13,513.98
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			4,321.00
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			4,278.45
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]			1,425.93
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			5,704.38

County: 24 Lake
District: 1206 Charlo H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 18,669.38

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	50,613,238.00	50,613,238.00
b. FY 2003-04 County ANB (Budgeted)	3,131	1,456
c. County Retirement Mill Value per ANB	16.17	34.76
District		
d. Tax Year 2003 District Taxable Value	N/A	1,933,064.00
e. FY 2003-04 District ANB (Budgeted)	N/A	109
f. District Debt Service Mill Value Per ANB	N/A	17.73
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: 24 Lake
 District: 1206 Charlo 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	277,735.45
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	12,790.57
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	8,149,254.86
(e) District taxable valuation (Tax Year 2003)***	N/A	1,933,064.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	6,216.00

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	25,813.83	0.00
b. FY2002-2003 amount to avoid reversion	0.00	18,808.47	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	548.98	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: 24 Lake
District: 1211 Upper West Shore 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 UPPER WEST SHORE K-8	8	19,859.00	32,242.40
2. * DIRECT STATE AID			23,289.33
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			43,617.15
* c. Maximum Budget Limit			54,521.44
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			66,370.76
* b. FY 2003-2004 Maximum Budget			82,963.45
* c. FY 2003-2004 ANB			15
* d. FY 2003-2004 Adopted General Fund Budget			82,963.45
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			16,592.69
* 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]			1,037.20
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			345.68
c. Reimbursement for Disproportionate Costs (See Page 3)			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			1,382.88
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			N/A
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			342.28
f(ii) District's Required Match for RSBG [5b X 0.33]			114.07
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			456.35

County: 24 Lake
District: 1211 Upper West Shore Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 1,839.23

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	50,613,238.00	50,613,238.00
b. FY 2003-04 County ANB (Budgeted)	3,131	1,456
c. County Retirement Mill Value per ANB	16.17	34.76
District		
d. Tax Year 2003 District Taxable Value	4,679,331.00	N/A
e. FY 2003-04 District ANB (Budgeted)	15	N/A
f. District Debt Service Mill Value Per ANB	311.96	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: 24 Lake

District: 1211 Upper West Shore 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	27,770.51	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	981.36	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	527,884.33	N/A
(e) District taxable valuation (Tax Year 2003)***	4,679,331.00	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	3,860.32	0.00	0.00
b. FY2002-2003 amount to avoid reversion	3,860.32	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.