

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. <b>CERTIFIED ANB</b>	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	LEWISTOWN K-6	647	14,800.75	2,783,005.80	687	15,003.50	2,952,313.80
M1	LEWISTOWN 7-8	242	60,823.71	1,336,747.50	245	58,570.98	1,353,135.00
<b>2.</b>	<b>* DIRECT STATE AID</b>						1,957,423.40
<b>3.</b>	<b>FY2006 BUDGET LIMITS</b>						
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						100%
* b.	BASE Budget						3,794,277.32
* c.	Maximum Budget Limit						4,812,435.05
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						4,738,997.55
* e.	Highest Budget With A Vote						4,812,435.05
* f.	Highest Voted Amount (3e-3d)						73,437.50
<b>4.</b>	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
* a.	FY 2004-2005 BASE Budget						3,637,220.64
* b.	FY 2004-2005 Maximum Budget						4,596,314.21
* c.	FY 2004-2005 ANB						952
* d.	FY 2004-2005 Adopted General Fund Budget						4,581,940.87
* e.	FY 2004-2005 Over-BASE Levy As Submitted On Budget						944,720.23
* f.	FY 2004-2005 Equalization Status						Equalized EQ
<b>5.</b>	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
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.							
<b>Block Grant Eligibility Status?</b>							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB							138.71
Related Services Block Grant Rate [RSBG] per ANB							46.23
Threshold to Determine Disproportionate Costs							1.314737924
<b>Special Education Allowable Cost Payments</b>							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]						123,313.19
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c.	Reimbursement for Disproportionate Costs (See Final Page)						72,843.46
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						196,156.65
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)						41,098.47

**County: 14 Fergus**  
**District: 0258 Lewistown Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	40,693.35
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]	13,562.50
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	54,255.85

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	177,569.04
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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.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

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

**FY2005-2006 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:**

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	21,454,024.00	21,454,024.00
b. FY 2004-05 County ANB (Budgeted)	1,296	699
c. County Retirement Mill Value per ANB	16.55	30.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	10,203,855.00	N/A
e. FY 2004-05 District ANB (Budgeted)	952	N/A
f. District Debt Service Mill Value Per ANB	10.72	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* 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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,479,522.72	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	92,951.59	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	29,420,994.34	N/A
(e) District taxable valuation (Tax Year 2004)***	10,203,855.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	19,217.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	403,202.67	0.00	0.00
b. FY2003-2004 amount to avoid reversion	168,165.85	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	72,843.46	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 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 FERGUS HS 9-12	467	225,273.00	2,553,322.50	482	225,273.00	2,633,527.50
2. * DIRECT STATE AID						1,277,883.82
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						100%
* b. BASE Budget						2,404,203.16
* c. Maximum Budget Limit						3,035,428.47
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						2,783,804.51
* e. Highest Budget With A Vote						3,035,428.47
* f. Highest Voted Amount (3e-3d)						251,623.96
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						2,320,781.13
* b. FY 2004-2005 Maximum Budget						2,932,683.96
* c. FY 2004-2005 ANB						480
* d. FY 2004-2005 Adopted General Fund Budget						2,700,382.48
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						379,601.35
* f. FY 2004-2005 Equalization Status					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
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
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						138.71
Related Services Block Grant Rate [RSBG] per ANB						46.23
Threshold to Determine Disproportionate Costs						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						64,777.57
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs (See Final Page)						12,741.71
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						77,519.28
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						21,589.41

**County: 14 Fergus**  
**District: 0259 Fergus H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	21,376.60
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]	7,124.51
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	28,501.11

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	93,278.68
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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.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

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

**FY2005-2006 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:**

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	21,454,024.00	21,454,024.00
b. FY 2004-05 County ANB (Budgeted)	1,296	699
c. County Retirement Mill Value per ANB	16.55	30.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	11,016,003.00
e. FY 2004-05 District ANB (Budgeted)	N/A	480
f. District Debt Service Mill Value Per ANB	N/A	22.95
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* 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**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.54

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	967,659.84
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	42,435.75
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	28,828,128.14
(e) District taxable valuation (Tax Year 2004)***	N/A	11,016,003.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	17,812.00

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	147,278.36	0.00
b. FY2003-2004 amount to avoid reversion	0.00	87,792.47	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	12,741.71	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 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 DEERFIELD K-8	5	20,275.00	21,828.00	4	20,275.00	17,462.80
2. * DIRECT STATE AID .....						18,820.04
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b. BASE Budget .....						34,745.83
* c. Maximum Budget Limit .....						43,490.08
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						41,178.05
* e. Highest Budget With A Vote .....						43,490.08
* f. Highest Voted Amount (3e-3d) .....						2,312.03
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						29,580.62
* b. FY 2004-2005 Maximum Budget .....						37,018.98
* c. FY 2004-2005 ANB .....						4
* d. FY 2004-2005 Adopted General Fund Budget .....						36,012.84
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						6,432.22
* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
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
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						693.55
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						693.55
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						231.15

**County: 14 Fergus**  
**District: 0264 Deerfield Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33] .....	228.87
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] .....	76.28
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....	305.15

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] .....	998.70
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2005-2006 Appropriation (estimated)** ..... 0.00

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

**FY2005-2006 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:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value .....	21,454,024.00	21,454,024.00
b. FY 2004-05 County ANB (Budgeted) .....	1,296	699
c. County Retirement Mill Value per ANB .....	16.55	30.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value .....	131,295.00	N/A
e. FY 2004-05 District ANB (Budgeted) .....	4	N/A
f. District Debt Service Mill Value Per ANB .....	32.82	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB .....	21.59	42.86
h. Facility Guaranteed Mill Value per ANB .....	24.98	49.59

\*\* 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**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	12,701.58	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	276.58	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	242,821.37	N/A
(e) District taxable valuation (Tax Year 2004)***	131,295.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	112.00	N/A

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	631.16	0.00	0.00
b. FY2003-2004 amount to avoid reversion	529.93	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 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 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. <b>CERTIFIED ANB</b>	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	GRASS RANGE K-6	32	15,409.00	139,612.80	34	14,395.25	148,331.80
M1	GRASS RANGE 7-8	10	54,065.52	55,817.50	14	65,329.17	78,130.50
<b>2.</b>	<b>* DIRECT STATE AID</b>						136,865.46
<b>3.</b>	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						80%
	* b. BASE Budget						253,882.19
	* c. Maximum Budget Limit						318,226.52
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						355,994.75
	* e. Highest Budget With A Vote						447,998.52
	* f. Highest Voted Amount (3e-3d)						92,003.77
<b>4.</b>	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget						213,137.44
	* b. FY 2004-2005 Maximum Budget						266,875.51
	* c. FY 2004-2005 ANB						42
	* d. FY 2004-2005 Adopted General Fund Budget						315,250.00
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						102,112.56
	* f. FY 2004-2005 Equalization Status						Disqualified ANB under 30% 4th year DU4
<b>5.</b>	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	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.						
	<b>Block Grant Eligibility Status?</b>						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB						138.71
	Related Services Block Grant Rate [RSBG] per ANB						46.23
	Threshold to Determine Disproportionate Costs						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						5,825.82
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page)						0.00
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						5,825.82
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,941.66

**County: 14 Fergus**  
**District: 0268 Grass Range Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	1,922.52
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]	640.75
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	2,563.27

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	8,389.09
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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.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

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

**FY2005-2006 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:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value	21,454,024.00	21,454,024.00
b. FY 2004-05 County ANB (Budgeted)	1,296	699
c. County Retirement Mill Value per ANB	16.55	30.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	1,368,766.00	N/A
e. FY 2004-05 District ANB (Budgeted)	42	N/A
f. District Debt Service Mill Value Per ANB	32.59	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* 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**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	90,362.75	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	2,904.05	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	1,745,021.83	N/A
(e) District taxable valuation (Tax Year 2004)***	1,368,766.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	376.00	N/A

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	12,613.93	0.00	0.00
b. FY2003-2004 amount to avoid reversion	10,068.75	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 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 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 GRASS RANGE HS 9-	43	225,273.00	239,660.50	51	225,273.00	284,146.50
2. * DIRECT STATE AID .....						227,710.52
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b. BASE Budget .....						416,681.10
* c. Maximum Budget Limit .....						521,348.35
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						441,923.81
* e. Highest Budget With A Vote .....						521,348.35
* f. Highest Voted Amount (3e-3d) .....						79,424.54
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						409,757.29
* b. FY 2004-2005 Maximum Budget .....						513,297.66
* c. FY 2004-2005 ANB .....						52
* d. FY 2004-2005 Adopted General Fund Budget .....						435,000.00
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						25,242.71
* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
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
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						5,964.53
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						5,964.53
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,987.89

**County: 14 Fergus**  
**District: 0269 Grass Range H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	1,968.29
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]	656.00
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	2,624.29

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	8,588.82
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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.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

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

**FY2005-2006 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:**

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	21,454,024.00	21,454,024.00
b. FY 2004-05 County ANB (Budgeted)	1,296	699
c. County Retirement Mill Value per ANB	16.55	30.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	1,472,711.00
e. FY 2004-05 District ANB (Budgeted)	N/A	52
f. District Debt Service Mill Value Per ANB	N/A	28.32
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* 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**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.54

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	176,244.08
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,595.49
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	5,132,621.33
(e) District taxable valuation (Tax Year 2004)***	N/A	1,472,711.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,660.00

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	11,306.95	0.00
b. FY2003-2004 amount to avoid reversion	0.00	9,892.11	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 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 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KING COLONY K-8	13	20,275.00	56,742.40	13	20,275.00	56,742.40
2. * DIRECT STATE AID						34,426.78
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
* b. BASE Budget						64,378.84
* c. Maximum Budget Limit						80,623.80
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						64,378.84
* e. Highest Budget With A Vote						80,623.80
* f. Highest Voted Amount (3e-3d)						16,244.96
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						60,381.44
* b. FY 2004-2005 Maximum Budget						75,617.24
* c. FY 2004-2005 ANB						13
* d. FY 2004-2005 Adopted General Fund Budget						60,381.44
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						0.00
* f. FY 2004-2005 Equalization Status					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
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
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						138.71
Related Services Block Grant Rate [RSBG] per ANB						46.23
Threshold to Determine Disproportionate Costs						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						1,803.23
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs (See Final Page)						0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						1,803.23
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						600.99



**County: 14 Fergus**  
**District: 0272 King Colony Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	595.07
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]	198.33
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	793.40

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	2,596.63
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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.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

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

**FY2005-2006 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:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value	21,454,024.00	21,454,024.00
b. FY 2004-05 County ANB (Budgeted)	1,296	699
c. County Retirement Mill Value per ANB	16.55	30.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	740,635.00	N/A
e. FY 2004-05 District ANB (Budgeted)	13	N/A
f. District Debt Service Mill Value Per ANB	56.97	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* 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**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	25,502.98	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	898.87	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	493,978.61	N/A
(e) District taxable valuation (Tax Year 2004)***	740,635.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	2,284.64	0.00	0.00
b. FY2003-2004 amount to avoid reversion	2,119.73	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 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 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	MOORE K-6	35	15,409.00	152,691.00	37	14,395.25	161,408.80
M1	MOORE 7-8	11	54,065.52	61,396.50	15	65,329.17	83,707.50
2.	* DIRECT STATE AID .....						145,203.80
3.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
	* b. BASE Budget .....						269,656.13
	* c. Maximum Budget Limit .....						337,601.81
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						347,692.29
	* e. Highest Budget With A Vote .....						349,571.39
	* f. Highest Voted Amount (3e-3d) .....						1,879.10
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						260,712.46
	* b. FY 2004-2005 Maximum Budget .....						326,452.31
	* c. FY 2004-2005 ANB .....						52
	* d. FY 2004-2005 Adopted General Fund Budget .....						338,748.62
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						78,036.16
	* f. FY 2004-2005 Equalization Status .....						Disqualified ANB under 30% 1st year DU1
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	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.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						6,380.66
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						6,380.66
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,126.58

**County: 14 Fergus**  
**District: 0273 Moore Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,105.62
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]	701.77
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	2,807.39

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	9,188.05
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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.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

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

**FY2005-2006 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:**

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	21,454,024.00	21,454,024.00
b. FY 2004-05 County ANB (Budgeted)	1,296	699
c. County Retirement Mill Value per ANB	16.55	30.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	3,305,453.00	N/A
e. FY 2004-05 District ANB (Budgeted)	52	N/A
f. District Debt Service Mill Value Per ANB	63.57	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* 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**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	110,478.05	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	3,595.49	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	2,134,315.93	N/A
(e) District taxable valuation (Tax Year 2004)***	3,305,453.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	12,546.30	0.00	0.00
b. FY2003-2004 amount to avoid reversion	9,892.11	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 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 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. <b>CERTIFIED ANB</b>	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	MOORE HS 9-12	38	225,273.00	211,840.50	34	225,273.00	189,575.50
2.	* <b>DIRECT STATE AID</b> .....						195,389.73
3.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						78%
	* b. BASE Budget .....						360,937.09
	* c. Maximum Budget Limit .....						451,889.19
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						451,889.19
	* e. Highest Budget With A Vote .....						451,889.19
	* f. Highest Voted Amount (3e-3d) .....						0.00
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						307,908.83
	* b. FY 2004-2005 Maximum Budget .....						385,199.31
	* c. FY 2004-2005 ANB .....						29
	* d. FY 2004-2005 Adopted General Fund Budget .....						433,895.82
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						125,986.99
	* f. FY 2004-2005 Equalization Status .....				Disqualified ANB under 30% 4th year		DU4
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	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.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						5,270.98
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						2,260.16
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						7,531.14
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,756.74

**County: 14 Fergus**  
**District: 0274 Moore H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	1,739.42
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]	579.72
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	2,319.14

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	7,590.12
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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.

**FY2005-2006 Appropriation (estimated)** 0.00

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

**FY2005-2006 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:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value	21,454,024.00	21,454,024.00
b. FY 2004-05 County ANB (Budgeted)	1,296	699
c. County Retirement Mill Value per ANB	16.55	30.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	3,716,292.00
e. FY 2004-05 District ANB (Budgeted)	N/A	29
f. District Debt Service Mill Value Per ANB	N/A	128.15
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* 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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.54

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	132,799.31
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	2,342.95
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	3,856,960.10
(e) District taxable valuation (Tax Year 2004)***	N/A	3,716,292.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	141.00

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	13,778.85	0.00
b. FY2003-2004 amount to avoid reversion	0.00	6,182.57	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	2,260.16	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 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 ROY K-6	32	13,584.25	139,612.80	36	14,800.75	157,050.00	
H1 ROY HS 9-12	25	225,273.00	139,450.00	32	225,273.00	178,440.00	
M1 ROY 7-8	16	74,340.09	89,284.00	13	60,823.71	72,553.00	
<b>2. * DIRECT STATE AID</b>							322,078.76
<b>3. FY2006 BUDGET LIMITS</b>							
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]							75%
* b. BASE Budget							591,953.39
* c. Maximum Budget Limit							740,785.44
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues							676,993.50
* e. Highest Budget With A Vote							740,785.44
* f. Highest Voted Amount (3e-3d)							63,791.94
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>							
* a. FY 2004-2005 BASE Budget							569,959.89
* b. FY 2004-2005 Maximum Budget							713,346.48
* c. FY 2004-2005 ANB							83
* d. FY 2004-2005 Adopted General Fund Budget							655,000.00
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget							85,040.11
* f. FY 2004-2005 Equalization Status							Equalized EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2005-2006):</b>							
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.							
<b>Block Grant Eligibility Status?</b>							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB							138.71
Related Services Block Grant Rate [RSBG] per ANB							46.23
Threshold to Determine Disproportionate Costs							1.314737924
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							10,125.83
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs (See Final Page)							0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]							10,125.83
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							3,374.79

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

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	3,341.53
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]	1,113.68
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	4,455.21

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	14,581.04
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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.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

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

**FY2005-2006 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:**

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	21,454,024.00	21,454,024.00
b. FY 2004-05 County ANB (Budgeted)	1,296	699
c. County Retirement Mill Value per ANB	16.55	30.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	937,855.00	937,855.00
e. FY 2004-05 District ANB (Budgeted)	49	34
f. District Debt Service Mill Value Per ANB	19.14	27.58
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* 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**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	28.54

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	101,962.46	142,251.76
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	3,388.06	2,350.90
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	1,971,108.23	4,126,959.92
(e) District taxable valuation (Tax Year 2004)***	937,855.00	937,855.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	1,033.00	3,189.00

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	8,514.31	6,165.53	14,679.84
b. FY2003-2004 amount to avoid reversion	8,478.95	6,182.57	14,661.52
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 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 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. <b>CERTIFIED ANB</b>	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	DENTON K-6	58	14,800.75	252,897.40	57	14,192.50	248,542.80
M1	DENTON 7-8	22	60,823.71	122,732.50	25	67,581.90	139,450.00
<b>2.</b>	<b>* DIRECT STATE AID</b> .....						209,985.94
<b>3.</b>	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
	* b. BASE Budget .....						394,014.41
	* c. Maximum Budget Limit .....						493,442.62
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						509,405.65
	* e. Highest Budget With A Vote .....						554,216.03
	* f. Highest Voted Amount (3e-3d) .....						44,810.38
<b>4.</b>	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						362,464.92
	* b. FY 2004-2005 Maximum Budget .....						453,956.16
	* c. FY 2004-2005 ANB .....						81
	* d. FY 2004-2005 Adopted General Fund Budget .....						477,856.16
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						115,391.24
	* f. FY 2004-2005 Equalization Status .....						Disqualified ANB under 30% 1st year DU1
<b>5.</b>	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	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.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						11,096.80
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						846.98
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						11,943.78
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,698.40

**County: 14 Fergus**  
**District: 0281 Denton Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	3,661.94
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]	1,220.47
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	4,882.41

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	15,979.21
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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.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

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

**FY2005-2006 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:**

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	21,454,024.00	21,454,024.00
b. FY 2004-05 County ANB (Budgeted)	1,296	699
c. County Retirement Mill Value per ANB	16.55	30.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	2,820,179.00	N/A
e. FY 2004-05 District ANB (Budgeted)	81	N/A
f. District Debt Service Mill Value Per ANB	34.82	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* 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**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	152,832.50	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	5,600.66	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	2,964,284.42	N/A
(e) District taxable valuation (Tax Year 2004)***	2,820,179.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	144.00	N/A

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	21,393.51	0.00	0.00
b. FY2003-2004 amount to avoid reversion	14,661.52	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	846.98	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 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. <b>CERTIFIED ANB</b>	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	DENTON HS 9-12	56	225,273.00	311,934.00	56	225,273.00	311,934.00
2.	* <b>DIRECT STATE AID</b> .....						240,131.53
3.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
	* b. BASE Budget .....						446,407.82
	* c. Maximum Budget Limit .....						558,657.00
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						551,901.62
	* e. Highest Budget With A Vote .....						558,657.00
	* f. Highest Voted Amount (3e-3d) .....						6,755.38
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						443,869.87
	* b. FY 2004-2005 Maximum Budget .....						555,474.69
	* c. FY 2004-2005 ANB .....						59
	* d. FY 2004-2005 Adopted General Fund Budget .....						549,363.67
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						105,493.80
	* f. FY 2004-2005 Equalization Status .....				Equalized	EQ	
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	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.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						7,767.76
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						3,379.86
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						11,147.62
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,588.88

**County: 14 Fergus**  
**District: 0282 Denton H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,563.36
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]	854.33
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	3,417.69

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	11,185.45
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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.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

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

**FY2005-2006 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:**

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	21,454,024.00	21,454,024.00
b. FY 2004-05 County ANB (Budgeted)	1,296	699
c. County Retirement Mill Value per ANB	16.55	30.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	2,951,474.00
e. FY 2004-05 District ANB (Budgeted)	N/A	59
f. District Debt Service Mill Value Per ANB	N/A	50.02
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* 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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.54

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	189,447.86
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	4,878.76
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	5,546,081.73
(e) District taxable valuation (Tax Year 2004)***	N/A	2,951,474.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,595.00

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	20,293.98	0.00
b. FY2003-2004 amount to avoid reversion	0.00	9,008.89	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	3,379.86	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 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SPRING CREEK K-8	10	20,275.00	43,651.00	13	20,275.00	56,742.40
2. * DIRECT STATE AID .....						34,426.78
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						100%
* b. BASE Budget .....						69,722.57
* c. Maximum Budget Limit .....						88,799.32
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						69,722.57
* e. Highest Budget With A Vote .....						88,799.32
* f. Highest Voted Amount (3e-3d) .....						19,076.75
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						71,696.97
* b. FY 2004-2005 Maximum Budget .....						91,230.17
* c. FY 2004-2005 ANB .....						15
* d. FY 2004-2005 Adopted General Fund Budget .....						71,696.97
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						0.00
* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
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
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,387.10
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						4,272.71
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						5,659.81
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						462.30

**County: 14 Fergus**  
**District: 0288 Spring Creek Colony Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33] .....	457.74
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] .....	152.56
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....	610.30

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] .....	1,997.40
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2005-2006 Appropriation (estimated)** ..... 0.00

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

**FY2005-2006 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:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value .....	21,454,024.00	21,454,024.00
b. FY 2004-05 County ANB (Budgeted) .....	1,296	699
c. County Retirement Mill Value per ANB .....	16.55	30.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value .....	71,513.00	N/A
e. FY 2004-05 District ANB (Budgeted) .....	15	N/A
f. District Debt Service Mill Value Per ANB .....	4.77	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB .....	21.59	42.86
h. Facility Guaranteed Mill Value per ANB .....	24.98	49.59

\*\* 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**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	28,346.96	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	2,315.06	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	573,686.39	N/A
(e) District taxable valuation (Tax Year 2004)***	71,513.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	502.00	N/A

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	13,700.91	0.00	0.00
b. FY2003-2004 amount to avoid reversion	2,296.38	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	4,272.71	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 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. <b>CERTIFIED ANB</b>	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	WINIFRED K-6	33	13,989.75	143,972.40	38	13,381.50	165,767.40
H1	WINIFRED HS 9-12	54	225,273.00	300,820.50	50	225,273.00	278,587.50
M1	WINIFRED 7-8	15	69,834.63	83,707.50	20	76,592.82	111,585.00
<b>2.</b>	<b>* DIRECT STATE AID</b> .....						399,358.84
<b>3.</b>	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						91%
	* b. BASE Budget .....						737,593.92
	* c. Maximum Budget Limit .....						926,322.50
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						898,113.66
	* e. Highest Budget With A Vote .....						926,322.50
	* f. Highest Voted Amount (3e-3d) .....						28,208.84
<b>4.</b>	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						685,132.82
	* b. FY 2004-2005 Maximum Budget .....						860,652.56
	* c. FY 2004-2005 ANB .....						108
	* d. FY 2004-2005 Adopted General Fund Budget .....						860,652.56
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						160,519.74
	* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
<b>5.</b>	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	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.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						14,148.42
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						831.27
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						14,979.69
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						4,715.46

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

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	4,668.98
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]	1,556.10
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	6,225.08

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	20,373.50
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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.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

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

**FY2005-2006 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:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value	21,454,024.00	21,454,024.00
b. FY 2004-05 County ANB (Budgeted)	1,296	699
c. County Retirement Mill Value per ANB	16.55	30.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	1,359,689.00	1,359,689.00
e. FY 2004-05 District ANB (Budgeted)	63	45
f. District Debt Service Mill Value Per ANB	21.58	30.22
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* 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**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	28.54

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	128,699.65	163,031.64
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,779.47	3,406.84
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	2,497,394.34	4,750,154.22
(e) District taxable valuation (Tax Year 2004)***	1,359,689.00	1,359,689.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	1,138.00	3,390.00

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	15,599.91	12,257.07	27,856.98
b. FY2003-2004 amount to avoid reversion	10,951.98	8,655.59	19,607.57
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	480.37	350.90	831.27

\*\*\* 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 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 AYERS K-8	16	20,275.00	69,832.00	16	20,275.00	69,832.00
2. * DIRECT STATE AID						40,277.83
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						100%
* b. BASE Budget						78,745.80
* c. Maximum Budget Limit						99,938.58
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						78,745.80
* e. Highest Budget With A Vote						99,938.58
* f. Highest Voted Amount (3e-3d)						21,192.78
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						77,043.16
* b. FY 2004-2005 Maximum Budget						97,753.79
* c. FY 2004-2005 ANB						17
* d. FY 2004-2005 Adopted General Fund Budget						77,043.16
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						0.00
* f. FY 2004-2005 Equalization Status					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
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
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						138.71
Related Services Block Grant Rate [RSBG] per ANB						46.23
Threshold to Determine Disproportionate Costs						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						2,219.36
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs (See Final Page)						2,326.59
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						4,545.95
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						739.68



**County: 14 Fergus**  
**District: 1218 Ayers Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	732.39
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]	244.09
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	976.48

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	3,195.84
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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.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

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

**FY2005-2006 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:**

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	21,454,024.00	21,454,024.00
b. FY 2004-05 County ANB (Budgeted)	1,296	699
c. County Retirement Mill Value per ANB	16.55	30.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	103,945.00	N/A
e. FY 2004-05 District ANB (Budgeted)	17	N/A
f. District Debt Service Mill Value Per ANB	6.11	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* 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**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	31,190.66	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	2,025.91	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	621,482.02	N/A
(e) District taxable valuation (Tax Year 2004)***	103,945.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	518.00	N/A

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	9,067.86	0.00	0.00
b. FY2003-2004 amount to avoid reversion	2,473.03	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	2,326.59	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.