

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 27 Lincoln**  
**District: 0519 Troy Elem**

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

<b>1. CERTIFIED ANB</b>	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 TROY K-6	218	14,298.48	874,027.40
M1 TROY 7-8	83	61,780.88	444,091.50
<b>2. * DIRECT STATE AID</b> .....			623,206.62
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			100%
* b. BASE Budget .....			1,224,932.42
* c. Maximum Budget Limit .....			1,550,732.28
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			1,211,064.07
* b. FY 2003-2004 Maximum Budget .....			1,513,830.09
* c. FY 2003-2004 ANB .....			314
* d. FY 2003-2004 Adopted General Fund Budget .....			1,513,830.09
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			302,766.02
* f. FY 2003-2004 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			39,024.65
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			13,006.21
c. Reimbursement for Disproportionate Costs (See Page 3) .....			26,236.15
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			78,267.01
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			N/A

**County: 27 Lincoln**  
**District: 0519 Troy Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	12,878.13
f(ii) District's Required Match for RSBG [5b X 0.33]	4,292.05
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	17,170.18

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	69,201.04
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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.

**FY2004-2005 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	

**FY2004-2005 Payments (estimated)**

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

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2003 County Taxable Value	25,140,185.00	25,140,185.00
b. FY 2003-04 County ANB (Budgeted)	1,941	1,254
c. County Retirement Mill Value per ANB	12.95	20.05
<b>District</b>		
d. Tax Year 2003 District Taxable Value	3,747,477.00	N/A
e. FY 2003-04 District ANB (Budgeted)	314	N/A
f. District Debt Service Mill Value Per ANB	11.93	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 27 Lincoln  
 District: 0519 Troy 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	502,342.72	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	20,745.80	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	9,603,905.23	N/A
(e) District taxable valuation (Tax Year 2003)***	3,747,477.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	5,856.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	154,214.24	0.00	0.00
b. FY2002-2003 amount to avoid reversion	68,199.08	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	26,236.15	0.00	0.00

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

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

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 27 Lincoln**  
**District: 0520 Troy H S**

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

<b>1. CERTIFIED ANB</b>			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
H1 TROY HS 9-12	204	220,646.00	1,085,331.00
<b>2. * DIRECT STATE AID</b> .....			583,771.72
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			75%
* b. BASE Budget .....			1,098,579.08
* c. Maximum Budget Limit .....			1,373,223.85
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			1,168,006.30
* b. FY 2003-2004 Maximum Budget .....			1,471,834.64
* c. FY 2003-2004 ANB .....			223
* d. FY 2003-2004 Adopted General Fund Budget .....			1,371,612.25
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			203,605.95
* f. FY 2003-2004 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			26,448.60
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			8,814.84
c. Reimbursement for Disproportionate Costs (See Page 3) .....			3,163.33
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			38,426.77
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			N/A
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			8,728.04
f(ii) District's Required Match for RSBG [5b X 0.33] .....			2,908.90
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			11,636.94

**County: 27 Lincoln**  
**District: 0520 Troy H S**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 46,900.38

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

<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	

**FY2004-2005 Payments (estimated)**

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

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

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

h. Total Flex Fund Entitlement (estimated) ..... 0.00

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2003 County Taxable Value .....	25,140,185.00	25,140,185.00
b. FY 2003-04 County ANB (Budgeted) .....	1,941	1,254
c. County Retirement Mill Value per ANB .....	12.95	20.05
<b>District</b>		
d. Tax Year 2003 District Taxable Value .....	N/A	4,985,859.00
e. FY 2003-04 District ANB (Budgeted) .....	N/A	223
f. District Debt Service Mill Value Per ANB .....	N/A	22.36
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB .....	20.68	41.15
h. Facility Guaranteed Mill Value per ANB .....	23.93	47.61

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

County: 27 Lincoln  
 District: 0520 Troy 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.05

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	486,158.83
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	18,922.83
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	14,167,540.56
(e) District taxable valuation (Tax Year 2003)***	N/A	4,985,859.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	9,182.00

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	70,056.50	0.00
b. FY2002-2003 amount to avoid reversion	0.00	47,825.14	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	3,163.33	0.00

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

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



**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**  
**Revision #1**

**County: 27 Lincoln**  
**District: 0522 Libby K-12 Schools**

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

<b>1. CERTIFIED ANB</b>			
		FY 2004-2005	
* Budget Unit		ANB	
E1	LIBBY K-6	650	14,099.89
H1	LIBBY HS 9-12	589	220,646.00
M1	LIBBY 7-8	267	63,987.34
<b>2.</b>	<b>* DIRECT STATE AID</b> .....		3,294,361.27
<b>3. FY2005 BUDGET LIMITS</b>			
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....		94%
* b.	BASE Budget .....		6,361,045.19
* c.	Maximum Budget Limit .....		8,014,426.74
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a.	FY 2003-2004 BASE Budget .....		6,870,615.34
* b.	FY 2003-2004 Maximum Budget .....		8,663,330.64
* c.	FY 2003-2004 ANB .....		1,681
* d.	FY 2003-2004 Adopted General Fund Budget .....		7,765,829.03
* e.	FY 2003-2004 Over-BASE Levy As Submitted On Budget .....		895,213.69
* f.	FY 2003-2004 Equalization Status .....		Equalized EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....		129.65
	Related Services Block Grant Rate [RSBG] per ANB .....		43.21
	Threshold to Determine Disproportionate Costs .....		1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....		195,252.90
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....		65,074.26
	c. Reimbursement for Disproportionate Costs (See Page 3) .....		71,884.70
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....		332,211.86
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....		N/A

**County: 27 Lincoln**

**District: 0522 Libby K-12 Schools**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	64,433.46
f(ii) District's Required Match for RSBG [5b X 0.33]	21,474.51
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	85,907.97

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	346,235.13
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** 0.00

<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	

**FY2004-2005 Payments (estimated)**

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

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2003 County Taxable Value	25,140,185.00	25,140,185.00
b. FY 2003-04 County ANB (Budgeted)	1,941	1,254
c. County Retirement Mill Value per ANB	12.95	20.05
<b>District</b>		
d. Tax Year 2003 District Taxable Value	11,323,461.00	11,323,461.00
e. FY 2003-04 District ANB (Budgeted)	1,035	646
f. District Debt Service Mill Value Per ANB	10.94	17.53
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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



County: 27 Lincoln

District: 0522 Libby 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	28.05

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,581,416.64	1,239,473.19
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	84,618.99	51,856.40
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	30,588,414.17	36,221,795.00
(e) District taxable valuation (Tax Year 2003)***	11,323,461.00	11,323,461.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	19,265.00	24,898.00

### Reimbursement For Disproportionate Costs

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	418,368.71	245,708.61	664,077.32
b. FY2002-2003 amount to avoid reversion	235,265.36	137,470.46	372,735.82
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	45,057.72	26,826.98	71,884.70

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

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



**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 27 Lincoln**  
**District: 0527 Eureka Elem**

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

<b>1. CERTIFIED ANB</b>	<b>FY 2004-2005</b>	<b>*Basic</b>	<b>*Per ANB</b>
<b>* Budget Unit</b>	<b>ANB</b>	<b>Entitlement</b>	<b>Entitlement</b>
E1 EUREKA K-6	344	15,092.84	1,374,864.80
M1 EUREKA 7-8	109	52,955.04	582,496.00
<b>2. * DIRECT STATE AID</b> .....			905,357.68
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			95%
* b. BASE Budget .....			1,791,925.63
* c. Maximum Budget Limit .....			2,264,421.14
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			1,814,309.86
* b. FY 2003-2004 Maximum Budget .....			2,296,499.58
* c. FY 2003-2004 ANB .....			462
* d. FY 2003-2004 Adopted General Fund Budget .....			2,123,073.72
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			280,174.76
* f. FY 2003-2004 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			58,731.45
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			19,574.13
c. Reimbursement for Disproportionate Costs (See Page 3) .....			44,264.91
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			122,570.49
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			N/A

**County: 27 Lincoln**  
**District: 0527 Eureka Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	19,381.38
f(ii) District's Required Match for RSBG [5b X 0.33]	6,459.46
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	25,840.84

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	104,146.42
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

<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	

**FY2004-2005 Payments (estimated)**

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

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2003 County Taxable Value	25,140,185.00	25,140,185.00
b. FY 2003-04 County ANB (Budgeted)	1,941	1,254
c. County Retirement Mill Value per ANB	12.95	20.05
<b>District</b>		
d. Tax Year 2003 District Taxable Value	6,514,440.00	N/A
e. FY 2003-04 District ANB (Budgeted)	462	N/A
f. District Debt Service Mill Value Per ANB	14.10	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 27 Lincoln  
 District: 0527 Eureka 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	729,863.32	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	45,779.62	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	14,240,804.38	N/A
(e) District taxable valuation (Tax Year 2003)***	6,514,440.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	7,726.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures	241,647.22	0.00	0.00
Total K-12 expenditure prorated by FY03 ANB			
b. FY2002-2003 amount to avoid reversion	100,797.38	0.00	0.00
c. Reimbursement for disproportionate costs	44,264.91	0.00	0.00
If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4			

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

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

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 27 Lincoln**  
**District: 0528 Lincoln County H S**

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

<b>1. CERTIFIED ANB</b>	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
H1 LINCOLN CO HS 9-12	404	220,646.00	2,129,181.00
<b>2. * DIRECT STATE AID</b> .....			1,050,372.67
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			75%
* b. BASE Budget .....			1,977,631.22
* c. Maximum Budget Limit .....			2,472,039.02
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			1,852,223.64
* b. FY 2003-2004 Maximum Budget .....			2,315,279.55
* c. FY 2003-2004 ANB .....			385
* d. FY 2003-2004 Adopted General Fund Budget .....			1,872,899.64
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			19,676.00
* f. FY 2003-2004 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			52,378.60
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			17,456.84
c. Reimbursement for Disproportionate Costs (See Page 3) .....			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			69,835.44
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			N/A
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			17,284.94
f(ii) District's Required Match for RSBG [5b X 0.33] .....			5,760.76
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			23,045.70

**County: 27 Lincoln**  
**District: 0528 Lincoln County H S**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 92,881.14

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

<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	

**FY2004-2005 Payments (estimated)**

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

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

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

h. Total Flex Fund Entitlement (estimated) ..... 0.00

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2003 County Taxable Value .....	25,140,185.00	25,140,185.00
b. FY 2003-04 County ANB (Budgeted) .....	1,941	1,254
c. County Retirement Mill Value per ANB .....	12.95	20.05
<b>District</b>		
d. Tax Year 2003 District Taxable Value .....	N/A	8,830,865.00
e. FY 2003-04 District ANB (Budgeted) .....	N/A	385
f. District Debt Service Mill Value Per ANB .....	N/A	22.94
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB .....	20.68	41.15
h. Facility Guaranteed Mill Value per ANB .....	23.93	47.61

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

County: 27 Lincoln

District: 0528 Lincoln County 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.05

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	778,393.59
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	25,188.24
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	22,540,470.33
(e) District taxable valuation (Tax Year 2003)***	N/A	8,830,865.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	13,710.00

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	69,553.23	0.00
b. FY2002-2003 amount to avoid reversion	0.00	80,637.90	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	0.00	0.00

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

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

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 27 Lincoln**  
**District: 0529 Fortine Elem**

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

<b>1. CERTIFIED ANB</b>			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1 FORTINE 1-8	46	19,859.00	185,219.00
<b>2. * DIRECT STATE AID</b> .....			91,669.87
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			100%
* b. BASE Budget .....			179,534.10
* c. Maximum Budget Limit .....			228,032.28
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			179,647.69
* b. FY 2003-2004 Maximum Budget .....			228,745.24
* c. FY 2003-2004 ANB .....			46
* d. FY 2003-2004 Adopted General Fund Budget .....			225,677.69
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			46,030.00
* f. FY 2003-2004 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			5,963.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (See Page 3) .....			4,519.41
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			10,483.31
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			1,987.66
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			1,968.09
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] .....			655.93
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			2,624.02



**County: 27 Lincoln**  
**District: 0529 Fortine Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 8,587.92

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

<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	

**FY2004-2005 Payments (estimated)**

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

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

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

h. Total Flex Fund Entitlement (estimated) ..... 0.00

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2003 County Taxable Value .....	25,140,185.00	25,140,185.00
b. FY 2003-04 County ANB (Budgeted) .....	1,941	1,254
c. County Retirement Mill Value per ANB .....	12.95	20.05
<b>District</b>		
d. Tax Year 2003 District Taxable Value .....	1,250,792.00	N/A
e. FY 2003-04 District ANB (Budgeted) .....	46	N/A
f. District Debt Service Mill Value Per ANB .....	27.19	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB .....	20.68	41.15
h. Facility Guaranteed Mill Value per ANB .....	23.93	47.61

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

County: 27 Lincoln  
 District: 0529 Fortine 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	70,918.75	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	5,944.64	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	1,411,211.84	N/A
(e) District taxable valuation (Tax Year 2003)***	1,250,792.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	160.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	24,650.76	0.00	0.00
b. FY2002-2003 amount to avoid reversion	10,275.00	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	4,519.41	0.00	0.00

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

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

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 27 Lincoln**

**District: 0530 McCormick Elem**

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

1. CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 MCCORMICK K-8	18	19,859.00	72,527.40
<b>2. * DIRECT STATE AID</b> .....			41,296.72
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			75%
* b. BASE Budget .....			78,265.19
* c. Maximum Budget Limit .....			97,831.49
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			66,370.76
* b. FY 2003-2004 Maximum Budget .....			82,963.45
* c. FY 2003-2004 ANB .....			15
* d. FY 2003-2004 Adopted General Fund Budget .....			66,370.76
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			0.00
* f. FY 2003-2004 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			2,333.70
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			777.78
c. Reimbursement for Disproportionate Costs (See Page 3) .....			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			3,111.48
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			N/A
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			770.12
f(ii) District's Required Match for RSBG [5b X 0.33] .....			256.67
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			1,026.79



County: 27 Lincoln

District: 0530 McCormick 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	27,770.51	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	981.36	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	527,884.33	N/A
(e) District taxable valuation (Tax Year 2003)***	382,997.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	145.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	2,600.00	0.00	0.00
b. FY2002-2003 amount to avoid reversion	2,573.55	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	0.00	0.00

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

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

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 27 Lincoln**  
**District: 0532 Sylvanite Elem**

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

1. <b>CERTIFIED ANB</b>	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 SYLVANITE 1-8	11	19,859.00	44,330.00
<b>2. * DIRECT STATE AID</b> .....			28,692.48
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			75%
* b. BASE Budget .....			54,013.24
* c. Maximum Budget Limit .....			67,516.55
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			49,439.44
* b. FY 2003-2004 Maximum Budget .....			61,799.30
* c. FY 2003-2004 ANB .....			10
* d. FY 2003-2004 Adopted General Fund Budget .....			61,799.00
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			12,359.56
* f. FY 2003-2004 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			1,426.15
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			475.31
c. Reimbursement for Disproportionate Costs (See Page 3) .....			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			1,901.46
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			N/A
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			470.63
f(ii) District's Required Match for RSBG [5b X 0.33] .....			156.85
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			627.48

**County: 27 Lincoln**  
**District: 0532 Sylvanite Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 2,528.94

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

<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	

**FY2004-2005 Payments (estimated)**

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

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

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

h. Total Flex Fund Entitlement (estimated) ..... 0.00

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2003 County Taxable Value .....	25,140,185.00	25,140,185.00
b. FY 2003-04 County ANB (Budgeted) .....	1,941	1,254
c. County Retirement Mill Value per ANB .....	12.95	20.05
<b>District</b>		
d. Tax Year 2003 District Taxable Value .....	304,418.00	N/A
e. FY 2003-04 District ANB (Budgeted) .....	10	N/A
f. District Debt Service Mill Value Per ANB .....	30.44	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB .....	20.68	41.15
h. Facility Guaranteed Mill Value per ANB .....	23.93	47.61

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

County: 27 Lincoln  
 District: 0532 Sylvania 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	20,804.76	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	654.24	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	393,987.24	N/A
(e) District taxable valuation (Tax Year 2003)***	304,418.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	90.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	2,360.00	0.00	0.00
b. FY2002-2003 amount to avoid reversion	2,359.09	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	0.00	0.00

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

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



**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 27 Lincoln**  
**District: 0533 Yaak Elem**

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

<b>1. CERTIFIED ANB</b>			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1 YAAK K-8	11	19,859.00	44,330.00
<b>2. * DIRECT STATE AID</b> .....			28,692.48
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			75%
* b. BASE Budget .....			54,013.24
* c. Maximum Budget Limit .....			67,516.55
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			35,891.50
* b. FY 2003-2004 Maximum Budget .....			44,864.38
* c. FY 2003-2004 ANB .....			6
* d. FY 2003-2004 Adopted General Fund Budget .....			53,864.38
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			17,972.88
* f. FY 2003-2004 Equalization Status .....	Disqualified ANB 30% or more 1st year		DO1
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			1,426.15
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			475.31
c. Reimbursement for Disproportionate Costs (See Page 3) .....			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			1,901.46
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			N/A
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			470.63
f(ii) District's Required Match for RSBG [5b X 0.33] .....			156.85
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			627.48

**County: 27 Lincoln**  
**District: 0533 Yaak Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 2,528.94

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

<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	

**FY2004-2005 Payments (estimated)**

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

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

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

h. Total Flex Fund Entitlement (estimated) ..... 0.00

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2003 County Taxable Value .....	25,140,185.00	25,140,185.00
b. FY 2003-04 County ANB (Budgeted) .....	1,941	1,254
c. County Retirement Mill Value per ANB .....	12.95	20.05
<b>District</b>		
d. Tax Year 2003 District Taxable Value .....	550,967.00	N/A
e. FY 2003-04 District ANB (Budgeted) .....	6	N/A
f. District Debt Service Mill Value Per ANB .....	91.83	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB .....	20.68	41.15
h. Facility Guaranteed Mill Value per ANB .....	23.93	47.61

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

County: 27 Lincoln  
 District: 0533 Yaak 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	15,230.89	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	392.54	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	286,846.17	N/A
(e) District taxable valuation (Tax Year 2003)***	550,967.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	2,607.12	0.00	0.00
b. FY2002-2003 amount to avoid reversion	3,431.40	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	0.00	0.00

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

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

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 27 Lincoln**  
**District: 0534 Trego Elem**

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

<b>1. CERTIFIED ANB</b>			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1 TREGO K-8	57	19,859.00	229,447.80
<b>2. * DIRECT STATE AID</b> .....			111,440.14
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			75%
* b. BASE Budget .....			211,609.50
* c. Maximum Budget Limit .....			265,127.62
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			193,455.68
* b. FY 2003-2004 Maximum Budget .....			244,654.41
* c. FY 2003-2004 ANB .....			53
* d. FY 2003-2004 Adopted General Fund Budget .....			257,426.19
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			60,904.40
* f. FY 2003-2004 Equalization Status .....	Disqualified ANB under 30% 1st year		DU1
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			7,390.05
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (See Page 3) .....			594.86
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			7,984.91
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			2,462.97
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			2,438.72
f(ii) District's Required Match for RSBG [5b X 0.33] .....			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			812.78
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			3,251.50

**County: 27 Lincoln**  
**District: 0534 Trego Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 10,641.55

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

<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	

**FY2004-2005 Payments (estimated)**

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

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

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

h. Total Flex Fund Entitlement (estimated) ..... 0.00

**7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2003 County Taxable Value .....	25,140,185.00	25,140,185.00
b. FY 2003-04 County ANB (Budgeted) .....	1,941	1,254
c. County Retirement Mill Value per ANB .....	12.95	20.05
<b>District</b>		
d. Tax Year 2003 District Taxable Value .....	1,065,633.00	N/A
e. FY 2003-04 District ANB (Budgeted) .....	53	N/A
f. District Debt Service Mill Value Per ANB .....	20.11	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB .....	20.68	41.15
h. Facility Guaranteed Mill Value per ANB .....	23.93	47.61

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

County: 27 Lincoln  
 District: 0534 Trego 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	80,652.52	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	3,668.84	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	1,548,140.17	N/A
(e) District taxable valuation (Tax Year 2003)***	1,065,633.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	483.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	13,934.16	0.00	0.00
b. FY2002-2003 amount to avoid reversion	9,578.39	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	594.86	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.