

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

**County: 53 Valley**

**District: 0926 Glasgow 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>			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1 GLASGOW K-6	420	15,291.43	1,675,422.00
H1 GLASGOW HS 9-12	237	220,646.00	1,258,944.00
M1 GLASGOW 7-8	125	50,748.58	667,500.00
<b>2. * DIRECT STATE AID</b> .....			1,738,182.75
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			75%
* b. BASE Budget .....			3,300,088.74
* c. Maximum Budget Limit .....			4,125,110.92
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			3,147,646.65
* b. FY 2003-2004 Maximum Budget .....			3,934,558.31
* c. FY 2003-2004 ANB .....			762
* d. FY 2003-2004 Adopted General Fund Budget .....			3,974,558.31
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			823,788.66
* f. FY 2003-2004 Equalization Status .....		Disqualified ANB under 30% 3rd year	DU3
<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] .....			101,386.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			33,790.22
c. Reimbursement for Disproportionate Costs (See Page 3) .....			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			135,176.52
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			N/A

**County: 53 Valley**

**District: 0926 Glasgow K-12 Schools**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	33,457.48
f(ii) District's Required Match for RSBG [5b X 0.33]	11,150.77
* 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)]	44,608.25

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	179,784.77
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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	24,409,204.00	24,409,204.00
b. FY 2003-04 County ANB (Budgeted)	871	414
c. County Retirement Mill Value per ANB	28.02	58.96
<b>District</b>		
d. Tax Year 2003 District Taxable Value	12,045,528.00	12,045,528.00
e. FY 2003-04 District ANB (Budgeted)	518	244
f. District Debt Service Mill Value Per ANB	23.25	49.37
<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: 53 Valley

District: 0926 Glasgow 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	787,604.79	524,302.42
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	33,889.63	15,963.46
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	15,082,637.55	15,154,457.93
(e) District taxable valuation (Tax Year 2003)***	12,045,528.00	12,045,528.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	3,037.00	3,109.00

### 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	133,289.31	68,664.19	201,953.50
b. FY2002-2003 amount to avoid reversion	112,592.81	58,977.19	171,570.00
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: 53 Valley**  
**District: 0927 Frazer 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>* Budget Unit</b>	<b>FY 2004-2005 ANB</b>	<b>*Basic Entitlement</b>	<b>*Per ANB Entitlement</b>
E1 FRAZER K-6	56	15,688.61	225,428.00
M1 FRAZER 7-8	15	46,335.66	80,512.50
<b>2. * DIRECT STATE AID</b>			164,480.25
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			329,169.86
* c. Maximum Budget Limit			418,991.08
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget			448,814.58
* b. FY 2003-2004 Maximum Budget			568,336.04
* c. FY 2003-2004 ANB			104
* d. FY 2003-2004 Adopted General Fund Budget			513,855.68
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			65,041.10
* 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]			9,205.15
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			14,774.05
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			23,979.20
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			3,067.91

**County: 53 Valley**  
**District: 0927 Frazer Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	3,037.70
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]	1,012.41
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	4,050.11

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	13,255.26
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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	24,409,204.00	24,409,204.00
b. FY 2003-04 County ANB (Budgeted)	871	414
c. County Retirement Mill Value per ANB	28.02	58.96
<b>District</b>		
d. Tax Year 2003 District Taxable Value	1,414,482.00	N/A
e. FY 2003-04 District ANB (Budgeted)	104	N/A
f. District Debt Service Mill Value Per ANB	13.60	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: 53 Valley**  
**District: 0927 Frazer 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	184,460.57	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	10,007.48	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	3,570,433.40	N/A
(e) District taxable valuation (Tax Year 2003)***	1,414,482.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	2,156.00	N/A

**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	62,734.35	0.00	0.00
b. FY2002-2003 amount to avoid reversion	19,853.39	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	14,774.05	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: 53 Valley**  
**District: 0928 Frazer 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 FRAZER HS 9-12	51	220,646.00	273,283.50
<b>2. * DIRECT STATE AID</b> .....			220,786.49
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			100%
* b. BASE Budget .....			429,131.49
* c. Maximum Budget Limit .....			543,428.07
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			398,800.91
* b. FY 2003-2004 Maximum Budget .....			503,673.46
* c. FY 2003-2004 ANB .....			48
* d. FY 2003-2004 Adopted General Fund Budget .....			433,222.05
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			34,421.14
* 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] .....			6,612.15
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (See Page 3) .....			17,035.28
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			23,647.43
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			2,203.71
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			2,182.01
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] .....			727.22
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			2,909.23

**County: 53 Valley**  
**District: 0928 Frazer H S**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 9,521.38

**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 .....	24,409,204.00	24,409,204.00
b. FY 2003-04 County ANB (Budgeted) .....	871	414
c. County Retirement Mill Value per ANB .....	28.02	58.96
<b>District</b>		
d. Tax Year 2003 District Taxable Value .....	N/A	3,401,600.00
e. FY 2003-04 District ANB (Budgeted) .....	N/A	48
f. District Debt Service Mill Value Per ANB .....	N/A	70.87
<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: 53 Valley  
 District: 0928 Frazer 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	165,268.59
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	7,490.64
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	4,845,896.40
(e) District taxable valuation (Tax Year 2003)***	N/A	3,401,600.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,444.00

### 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	51,414.25	0.00
b. FY2002-2003 amount to avoid reversion	0.00	6,791.95	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	17,035.28	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: 53 Valley**

**District: 0932 Hinsdale 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 HINSDALE K-6	58	15,688.61	233,467.40
M1 HINSDALE 7-8	15	46,335.66	80,512.50
<b>2. * DIRECT STATE AID</b> .....			168,073.87
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			75%
* b. BASE Budget .....			315,315.30
* c. Maximum Budget Limit .....			394,932.70
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			367,191.38
* b. FY 2003-2004 Maximum Budget .....			461,496.59
* c. FY 2003-2004 ANB .....			84
* d. FY 2003-2004 Adopted General Fund Budget .....			462,471.88
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			95,280.50
* f. FY 2003-2004 Equalization Status .....		Disequalized 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] .....			9,464.45
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (See Page 3) .....			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			9,464.45
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			3,154.33

**County: 53 Valley**

**District: 0932 Hinsdale Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	3,123.27
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]	1,040.93
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	4,164.20

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	13,628.65
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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	24,409,204.00	24,409,204.00
b. FY 2003-04 County ANB (Budgeted)	871	414
c. County Retirement Mill Value per ANB	28.02	58.96
<b>District</b>		
d. Tax Year 2003 District Taxable Value	3,393,320.00	N/A
e. FY 2003-04 District ANB (Budgeted)	84	N/A
f. District Debt Service Mill Value Per ANB	40.40	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: 53 Valley  
 District: 0932 Hinsdale 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	155,051.49	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	5,495.62	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	2,947,644.94	N/A
(e) District taxable valuation (Tax Year 2003)***	3,393,320.00	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	15,755.38	0.00	0.00
Total K-12 expenditure prorated by FY03 ANB			
b. FY2002-2003 amount to avoid reversion	14,106.35	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4			

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

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

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

**County: 53 Valley**  
**District: 0933 Hinsdale H S**

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

1. <b>CERTIFIED ANB</b>	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
H1 HINSDALE HS 9-12	40	220,646.00	214,450.00
<b>2. * DIRECT STATE AID</b> .....			194,487.91
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			100%
* b. BASE Budget .....			358,714.07
* c. Maximum Budget Limit .....			451,032.84
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			338,879.65
* b. FY 2003-2004 Maximum Budget .....			426,114.75
* c. FY 2003-2004 ANB .....			37
* d. FY 2003-2004 Adopted General Fund Budget .....			428,551.86
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			89,672.21
* 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] .....			5,186.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (See Page 3) .....			1,918.22
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			7,104.22
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			1,728.40
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			1,711.38
f(ii) District's Required Match for RSBG [5b X 0.33] .....			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			570.37
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			2,281.75

**County: 53 Valley**  
**District: 0933 Hinsdale H S**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 7,467.75

**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 .....	24,409,204.00	24,409,204.00
b. FY 2003-04 County ANB (Budgeted) .....	871	414
c. County Retirement Mill Value per ANB .....	28.02	58.96
<b>District</b>		
d. Tax Year 2003 District Taxable Value .....	N/A	3,957,755.00
e. FY 2003-04 District ANB (Budgeted) .....	N/A	37
f. District Debt Service Mill Value Per ANB .....	N/A	106.97
<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: 53 Valley  
 District: 0933 Hinsdale 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	144,917.79
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,419.14
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	4,160,850.89
(e) District taxable valuation (Tax Year 2003)***	N/A	3,957,755.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	203.00

### 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	13,621.60	0.00
b. FY2002-2003 amount to avoid reversion	0.00	6,791.95	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	1,918.22	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: 53 Valley**  
**District: 0935 Opheim 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>			
<b>* Budget Unit</b>	<b>FY 2004-2005 ANB</b>	<b>*Basic Entitlement</b>	<b>*Per ANB Entitlement</b>
E1 OPHEIM K-6	25	13,106.94	100,715.00
H1 OPHEIM HS 9-12	24	220,646.00	128,766.00
M1 OPHEIM 7-8	13	75,019.64	69,784.00
<b>2. * DIRECT STATE AID</b> .....			271,792.80
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			100%
* b. BASE Budget .....			511,679.85
* c. Maximum Budget Limit .....			644,108.70
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			528,553.93
* b. FY 2003-2004 Maximum Budget .....			665,568.07
* c. FY 2003-2004 ANB .....			76
* d. FY 2003-2004 Adopted General Fund Budget .....			892,092.63
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			354,728.35
* f. FY 2003-2004 Equalization Status .....		Always disequalized	DA
<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] .....			8,038.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			2,679.02
c. Reimbursement for Disproportionate Costs (See Page 3) .....			7,318.24
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			18,035.56
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			N/A



**County: 53 Valley**

**District: 0935 Opheim K-12 Schools**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,652.64
f(ii) District's Required Match for RSBG [5b X 0.33]	884.07
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	3,536.71

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	14,254.03
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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	24,409,204.00	24,409,204.00
b. FY 2003-04 County ANB (Budgeted)	871	414
c. County Retirement Mill Value per ANB	28.02	58.96
<b>District</b>		
d. Tax Year 2003 District Taxable Value	3,026,725.00	3,026,725.00
e. FY 2003-04 District ANB (Budgeted)	43	33
f. District Debt Service Mill Value Per ANB	70.39	91.72
<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: 53 Valley**  
**District: 0935 Opheim 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	83,664.47	137,512.20
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	4,444.64	3,356.40
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	1,617,683.26	3,951,364.23
(e) District taxable valuation (Tax Year 2003)***	3,026,725.00	3,026,725.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	925.00

**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	23,381.08	16,931.13	40,312.21
b. FY2002-2003 amount to avoid reversion	9,865.28	7,077.26	16,942.54
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	4,224.51	3,093.73	7,318.24

\*\*\* 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: 53 Valley**  
**District: 0937 Nashua 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>			
<u>* Budget Unit</u>	<u>FY 2004-2005 ANB</u>	<u>*Basic Entitlement</u>	<u>*Per ANB Entitlement</u>
E1 NASHUA K-6	77	15,490.02	309,801.80
H1 NASHUA HS 9-12	54	220,646.00	289,318.50
M1 NASHUA 7-8	22	48,542.12	118,046.50
<b>2. * DIRECT STATE AID</b> .....			447,824.68
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			100%
* b. BASE Budget .....			847,111.88
* c. Maximum Budget Limit .....			1,067,039.12
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			769,682.50
* b. FY 2003-2004 Maximum Budget .....			965,486.32
* c. FY 2003-2004 ANB .....			136
* d. FY 2003-2004 Adopted General Fund Budget .....			965,486.32
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			195,803.82
* 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] .....			19,836.45
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			6,611.13
c. Reimbursement for Disproportionate Costs (See Page 3) .....			6,149.51
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			32,597.09
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			N/A

**County: 53 Valley**

**District: 0937 Nashua K-12 Schools**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	6,546.03
f(ii) District's Required Match for RSBG [5b X 0.33]	2,181.67
* 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)]	8,727.70

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	35,175.28
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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	24,409,204.00	24,409,204.00
b. FY 2003-04 County ANB (Budgeted)	871	414
c. County Retirement Mill Value per ANB	28.02	58.96
<b>District</b>		
d. Tax Year 2003 District Taxable Value	1,977,596.00	1,977,596.00
e. FY 2003-04 District ANB (Budgeted)	84	52
f. District Debt Service Mill Value Per ANB	23.54	38.03
<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: 53 Valley

District: 0937 Nashua 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	150,882.13	172,663.59
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	6,325.08	4,084.74
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	2,886,324.38	4,957,790.66
(e) District taxable valuation (Tax Year 2003)***	1,977,596.00	1,977,596.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	909.00	2,980.00

### 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	32,334.73	18,990.24	51,324.97
b. FY2002-2003 amount to avoid reversion	17,371.46	10,294.20	27,665.66
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	3,904.29	2,245.22	6,149.51

\*\*\* 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.

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

**County: 53 Valley**  
**District: 0941 Lustre 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 LUSTRE K-8	32	19,859.00	128,892.80
<b>2. * DIRECT STATE AID</b> .....			66,492.05
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			100%
* b. BASE Budget .....			137,470.82
* c. Maximum Budget Limit .....			175,729.22
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			146,791.41
* b. FY 2003-2004 Maximum Budget .....			187,807.93
* c. FY 2003-2004 ANB .....			35
* d. FY 2003-2004 Adopted General Fund Budget .....			187,807.93
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			41,016.52
* 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] .....			4,148.80
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (See Page 3) .....			8,648.55
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			12,797.35
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			1,382.72
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			1,369.10
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] .....			456.30
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			1,825.40

**County: 53 Valley**  
**District: 0941 Lustre Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 5,974.20

**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 .....	24,409,204.00	24,409,204.00
b. FY 2003-04 County ANB (Budgeted) .....	871	414
c. County Retirement Mill Value per ANB .....	28.02	58.96
<b>District</b>		
d. Tax Year 2003 District Taxable Value .....	1,987,118.00	N/A
e. FY 2003-04 District ANB (Budgeted) .....	35	N/A
f. District Debt Service Mill Value Per ANB .....	56.77	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: 53 Valley  
 District: 0941 Lustre 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	55,615.85	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	6,337.42	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	1,137,462.04	N/A
(e) District taxable valuation (Tax Year 2003)***	1,987,118.00	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	27,279.09	0.00	0.00
Total K-12 expenditure prorated by FY03 ANB			
b. FY2002-2003 amount to avoid reversion	4,353.81	0.00	0.00
c. Reimbursement for disproportionate costs	8,648.55	0.00	0.00
If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4			

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