

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 56 Yellowstone
District: 0965 Billings Elem

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

1. CERTIFIED ANB			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1 BILLINGS K-6	7,314	14,695.66	28,121,296.80
M1 BILLINGS 7-8	2,514	57,367.96	12,658,151.00
2. * DIRECT STATE AID			18,260,625.61
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			36,599,948.88
* c. Maximum Budget Limit			46,449,711.06
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			35,996,555.93
* b. FY 2003-2004 Maximum Budget			45,680,541.62
* c. FY 2003-2004 ANB			9,873
* d. FY 2003-2004 Adopted General Fund Budget			45,639,640.97
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			9,593,085.04
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			1,274,200.20
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			424,667.88
c. Reimbursement for Disproportionate Costs (See Page 3)			1,100,231.74
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			2,799,099.82
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			N/A

County: 56 Yellowstone
District: 0965 Billings Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	420,486.07
f(ii) District's Required Match for RSBG [5b X 0.33]	140,140.40
* 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)]	560,626.47

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	2,259,494.55
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	132,006,869.00	N/A
e. FY 2003-04 District ANB (Budgeted)	9,873	N/A
f. District Debt Service Mill Value Per ANB	13.37	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
 District: 0965 Billings Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	14,191,224.10	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	1,095,754.72	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	280,668,931.14	N/A
(e) District taxable valuation (Tax Year 2003)***	132,006,869.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	148,662.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures	5,525,230.54	0.00	0.00
Total K-12 expenditure prorated by FY03 ANB			
b. FY2002-2003 amount to avoid reversion	2,135,188.65	0.00	0.00
c. Reimbursement for disproportionate costs	1,100,231.74	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
Revision #1

County: 56 Yellowstone
District: 0966 Billings H S

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

1. CERTIFIED ANB			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
H1 BILLINGS HS 9-12	5,724	220,646.00	28,616,666.00
2. * DIRECT STATE AID			12,890,278.46
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			90%
* b. BASE Budget			25,043,430.16
* c. Maximum Budget Limit			31,515,742.76
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			24,617,051.74
* b. FY 2003-2004 Maximum Budget			30,855,167.02
* c. FY 2003-2004 ANB			5,748
* d. FY 2003-2004 Adopted General Fund Budget			28,980,942.19
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			4,363,890.45
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			742,116.60
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			247,334.04
c. Reimbursement for Disproportionate Costs (See Page 3)			420,249.76
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			1,409,700.40
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			N/A
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			244,898.48
f(ii) District's Required Match for RSBG [5b X 0.33]			81,620.23
* 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)]			326,518.71

County: 56 Yellowstone

District: 0966 Billings H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 1,315,969.35

6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

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

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

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	N/A	166,742,433.00
e. FY 2003-04 District ANB (Budgeted)	N/A	5,749
f. District Debt Service Mill Value Per ANB	N/A	29.00
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone

District: 0966 Billings H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.05

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	10,000,660.67
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	559,015.70
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	296,198,922.18
(e) District taxable valuation (Tax Year 2003)***	N/A	166,742,433.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	129,456.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	2,638,607.78	0.00
b. FY2002-2003 amount to avoid reversion	0.00	1,222,007.32	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	420,249.76	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: 56 Yellowstone
District: 0967 Lockwood 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 LOCKWOOD K-6	906	15,092.84	3,570,093.00
M1 LOCKWOOD 7-8	289	52,955.04	1,531,411.00
2. * DIRECT STATE AID			2,310,789.69
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			4,484,955.04
* c. Maximum Budget Limit			5,690,700.91
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			4,205,180.11
* b. FY 2003-2004 Maximum Budget			5,332,206.21
* c. FY 2003-2004 ANB			1,154
* d. FY 2003-2004 Adopted General Fund Budget			5,332,206.21
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			1,127,026.10
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			154,931.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			79,824.79
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			234,756.54
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			51,635.95

County: 56 Yellowstone
District: 0967 Lockwood Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	51,127.48
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]	17,039.86
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	68,167.34

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	223,099.09
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	12,546,102.00	N/A
e. FY 2003-04 District ANB (Budgeted)	1,154	N/A
f. District Debt Service Mill Value Per ANB	10.87	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
District: 0967 Lockwood Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,718,375.35	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	102,294.88	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	33,427,505.42	N/A
(e) District taxable valuation (Tax Year 2003)***	12,546,102.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	20,881.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	458,006.88	0.00	0.00
b. FY2002-2003 amount to avoid reversion	198,882.16	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	79,824.79	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: 56 Yellowstone
District: 0968 Blue Creek 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 BLUE CREEK K-6	199	19,859.00	798,228.80
2. * DIRECT STATE AID			365,685.25
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			703,544.69
* c. Maximum Budget Limit			891,879.35
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			654,308.35
* b. FY 2003-2004 Maximum Budget			828,397.39
* c. FY 2003-2004 ANB			189
* d. FY 2003-2004 Adopted General Fund Budget			700,000.00
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			45,691.65
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			25,800.35
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			6,796.03
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			32,596.38
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			8,598.79
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			8,514.12
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]			2,837.60
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			11,351.72

County: 56 Yellowstone
District: 0968 Blue Creek Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 37,152.07

6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

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

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

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	2,683,010.00	N/A
e. FY 2003-04 District ANB (Budgeted)	189	N/A
f. District Debt Service Mill Value Per ANB	14.20	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
District: 0968 Blue Creek Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	269,079.12	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	14,921.58	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	5,214,252.85	N/A
(e) District taxable valuation (Tax Year 2003)***	2,683,010.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	2,531.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	58,178.33	0.00	0.00
b. FY2002-2003 amount to avoid reversion	31,695.76	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	6,796.03	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: 56 Yellowstone
District: 0969 Canyon Creek 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 CANYON CREEK K-6	179	14,695.66	718,362.80
M1 CANYON CREEK 7-8	64	57,367.96	342,736.00
2. * DIRECT STATE AID			506,523.60
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			965,323.20
* c. Maximum Budget Limit			1,221,652.81
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			904,720.27
* b. FY 2003-2004 Maximum Budget			1,144,703.25
* c. FY 2003-2004 ANB			238
* d. FY 2003-2004 Adopted General Fund Budget			1,144,703.00
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			239,982.73
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			31,504.95
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			7,490.23
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			38,995.18
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			10,500.03

County: 56 Yellowstone
District: 0969 Canyon Creek Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	10,396.63
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	3,465.01
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	13,861.64

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	45,366.59
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	2,511,222.00	N/A
e. FY 2003-04 District ANB (Budgeted)	238	N/A
f. District Debt Service Mill Value Per ANB	10.55	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
 District: 0969 Canyon Creek Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	375,406.83	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	18,191.92	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	7,226,473.05	N/A
(e) District taxable valuation (Tax Year 2003)***	2,511,222.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	4,715.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures	77,565.91	0.00	0.00
Total K-12 expenditure prorated by FY03 ANB			
b. FY2002-2003 amount to avoid reversion	45,279.65	0.00	0.00
c. Reimbursement for disproportionate costs	7,490.23	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: 56 Yellowstone
District: 0970 Laurel 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 LAUREL K-6	857	15,092.84	3,381,207.80
M1 LAUREL 7-8	275	52,955.04	1,458,187.50
2. * DIRECT STATE AID			2,193,627.11
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			4,485,695.79
* c. Maximum Budget Limit			5,728,036.56
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			4,333,105.16
* b. FY 2003-2004 Maximum Budget			5,529,376.44
* c. FY 2003-2004 ANB			1,119
* d. FY 2003-2004 Adopted General Fund Budget			5,529,376.00
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			1,194,370.84
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			146,763.80
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			239,076.03
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			385,839.83
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			48,913.72

County: 56 Yellowstone

District: 0970 Laurel Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	48,432.05
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	16,141.53
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	64,573.58

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	211,337.38
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	18,005,444.00	N/A
e. FY 2003-04 District ANB (Budgeted)	1,119	N/A
f. District Debt Service Mill Value Per ANB	16.09	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone

District: 0970 Laurel Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,681,227.54	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	162,489.62	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	33,850,647.06	N/A
(e) District taxable valuation (Tax Year 2003)***	18,005,444.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	15,845.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	847,082.62	0.00	0.00
b. FY2002-2003 amount to avoid reversion	191,916.06	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	239,076.03	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
Revision #2

County: 56 Yellowstone
District: 0971 Laurel H S

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

1. CERTIFIED ANB			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
H1 LAUREL HS 9-12	568	220,646.00	2,970,214.00
2. * DIRECT STATE AID			1,426,314.42
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			98%
* b. BASE Budget			2,711,864.19
* c. Maximum Budget Limit			3,426,148.54
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			2,804,265.42
* b. FY 2003-2004 Maximum Budget			3,521,470.02
* c. FY 2003-2004 ANB			607
* d. FY 2003-2004 Adopted General Fund Budget			3,327,679.00
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			531,616.38
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			73,641.20
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			33,043.71
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			106,684.91
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			24,543.28
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			24,301.60
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			8,099.28
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			32,400.88

County: 56 Yellowstone

District: 0971 Laurel H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 106,042.08

6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	N/A	17,582,412.00
e. FY 2003-04 District ANB (Budgeted)	N/A	604
f. District Debt Service Mill Value Per ANB	N/A	29.11
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone

District: 0971 Laurel H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.05

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,166,088.19
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	49,819.25
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	34,106,203.69
(e) District taxable valuation (Tax Year 2003)***	N/A	17,582,412.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	16,524.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	217,263.14	0.00
b. FY2002-2003 amount to avoid reversion	0.00	103,620.74	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	33,043.71	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 56 Yellowstone
District: 0972 Elder Grove Elem

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

1. CERTIFIED ANB			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1 ELDER GROVE K-6	231	14,695.66	925,848.00
M1 ELDER GROVE 7-8	82	57,367.96	438,761.50
2. * DIRECT STATE AID			642,192.89
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			1,213,285.51
* c. Maximum Budget Limit			1,519,988.07
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			1,246,726.81
* b. FY 2003-2004 Maximum Budget			1,577,198.73
* c. FY 2003-2004 ANB			332
* d. FY 2003-2004 Adopted General Fund Budget			1,260,976.81
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			0.00
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			40,580.45
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			1,231.78
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			41,812.23
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			13,524.73

County: 56 Yellowstone
District: 0972 Elder Grove Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	13,391.55
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	4,463.16
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	17,854.71

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	58,435.16
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	3,202,457.00	N/A
e. FY 2003-04 District ANB (Budgeted)	332	N/A
f. District Debt Service Mill Value Per ANB	9.65	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
District: 0972 Elder Grove Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	518,064.01	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	24,634.15	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	9,963,938.22	N/A
(e) District taxable valuation (Tax Year 2003)***	3,202,457.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	6,761.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures	77,535.11	0.00	0.00
Total K-12 expenditure prorated by FY03 ANB			
b. FY2002-2003 amount to avoid reversion	57,296.17	0.00	0.00
c. Reimbursement for disproportionate costs	1,231.78	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: 56 Yellowstone
District: 0975 Custer K-12 Schools

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

1. CERTIFIED ANB			
<u>* Budget Unit</u>	<u>FY 2004-2005 ANB</u>	<u>*Basic Entitlement</u>	<u>*Per ANB Entitlement</u>
E1 CUSTER K-6	39	14,099.89	157,060.80
H1 CUSTER HS 9-12	32	220,646.00	171,624.00
M1 CUSTER 7-8	16	63,987.34	85,876.00
2. * DIRECT STATE AID			318,842.43
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			587,930.30
* c. Maximum Budget Limit			735,852.70
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			596,371.17
* b. FY 2003-2004 Maximum Budget			746,435.10
* c. FY 2003-2004 ANB			95
* d. FY 2003-2004 Adopted General Fund Budget			746,435.10
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			150,063.93
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			11,279.55
* 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]			11,279.55
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			3,759.27

County: 56 Yellowstone
District: 0975 Custer K-12 Schools

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	3,722.25
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]	1,240.56
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	4,962.81

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	16,242.36
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	1,721,490.00	1,721,490.00
e. FY 2003-04 District ANB (Budgeted)	65	30
f. District Debt Service Mill Value Per ANB	26.48	57.38
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
District: 0975 Custer K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	28.05

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	123,307.94	131,956.16
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	4,252.56	1,962.72
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	2,342,010.78	3,756,424.58
(e) District taxable valuation (Tax Year 2003)***	1,721,490.00	1,721,490.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	621.00	2,035.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	10,821.44	6,087.06	16,908.50
b. FY2002-2003 amount to avoid reversion	10,623.30	6,095.34	16,718.64
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: 56 Yellowstone
District: 0976 Morin Elem

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

1. CERTIFIED ANB			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1 MORIN K-6	44	19,859.00	177,174.80
2. * DIRECT STATE AID			88,074.11
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			168,293.80
* c. Maximum Budget Limit			210,842.56
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			142,270.76
* b. FY 2003-2004 Maximum Budget			178,380.04
* c. FY 2003-2004 ANB			37
* d. FY 2003-2004 Adopted General Fund Budget			164,984.93
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			22,714.17
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			5,704.60
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			1,371.30
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			7,075.90
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			1,901.24
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			1,882.52
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			627.41
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			2,509.93

County: 56 Yellowstone

District: 0976 Morin Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] 8,214.53

6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

Statewide/District Data Statewide District

a. 5 Year Average ANB 0.0
b. Prior Year ANB 0
c. Estimated School Count 0
d. Estimated Large School Count 0

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County Elementary High School

a. Tax Year 2003 County Taxable Value 204,238,615.00 204,238,615.00
b. FY 2003-04 County ANB (Budgeted) 14,735 6,966
c. County Retirement Mill Value per ANB 13.86 29.32

District

d. Tax Year 2003 District Taxable Value 801,821.00 N/A
e. FY 2003-04 District ANB (Budgeted) 37 N/A
f. District Debt Service Mill Value Per ANB 21.67 N/A

Statewide

** g. Statewide Retirement Mill Value per ANB 20.68 41.15
h. Facility Guaranteed Mill Value per ANB 23.93 47.61

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

County: 56 Yellowstone

District: 0976 Morin Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	58,398.83	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	3,267.16	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	1,132,187.58	N/A
(e) District taxable valuation (Tax Year 2003)***	801,821.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	330.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures	12,028.00	0.00	0.00
Total K-12 expenditure prorated by FY03 ANB			
b. FY2002-2003 amount to avoid reversion	6,617.80	0.00	0.00
c. Reimbursement for disproportionate costs	1,371.30	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
Revision #1

County: 56 Yellowstone
District: 0978 Broadview 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	
* Budget Unit		ANB	
E1	BROADVIEW K-8	94	14,695.66
M1	BROADVIEW 7-8	33	57,367.96
2. * DIRECT STATE AID			280,305.84
3. FY2005 BUDGET LIMITS			
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]		100%
* b.	BASE Budget		537,688.91
* c.	Maximum Budget Limit		680,895.67
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a.	FY 2003-2004 BASE Budget		504,005.48
* b.	FY 2003-2004 Maximum Budget		637,868.42
* c.	FY 2003-2004 ANB		122
* d.	FY 2003-2004 Adopted General Fund Budget		637,868.42
* e.	FY 2003-2004 Over-BASE Levy As Submitted On Budget		133,891.08
* f.	FY 2003-2004 Equalization Status	Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]		16,465.55
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]		N/A
c.	Reimbursement for Disproportionate Costs (See Page 3)		7,697.24
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]		24,162.79
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)		5,487.67

County: 56 Yellowstone
District: 0978 Broadview Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	5,433.63
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]	1,810.93
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	7,244.56

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	23,710.11
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	6,250,662.00	N/A
e. FY 2003-04 District ANB (Budgeted)	123	N/A
f. District Debt Service Mill Value Per ANB	50.82	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
 District: 0978 Broadview Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	210,839.09	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	10,566.73	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	4,065,010.86	N/A
(e) District taxable valuation (Tax Year 2003)***	6,250,662.00	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	40,968.77	0.00	0.00
b. FY2002-2003 amount to avoid reversion	16,718.64	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	7,697.24	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: 56 Yellowstone
District: 0979 Broadview H S

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

1. CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
H1 BROADVIEW HS 9-12	49	220,646.00	262,591.00
2. * DIRECT STATE AID			216,006.94
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			408,600.34
* c. Maximum Budget Limit			515,588.33
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			391,785.73
* b. FY 2003-2004 Maximum Budget			493,651.78
* c. FY 2003-2004 ANB			48
* d. FY 2003-2004 Adopted General Fund Budget			493,651.78
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			101,866.05
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			6,352.85
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			8,764.17
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			15,117.02
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			2,117.29
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			2,096.44
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]			698.71
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			2,795.15

County: 56 Yellowstone
District: 0979 Broadview H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 9,148.00

6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

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

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

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	N/A	6,457,811.00
e. FY 2003-04 District ANB (Budgeted)	N/A	48
f. District Debt Service Mill Value Per ANB	N/A	134.54
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
District: 0979 Broadview H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.05

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	165,268.59
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	5,486.30
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	4,789,674.66
(e) District taxable valuation (Tax Year 2003)***	N/A	6,457,811.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	0.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	31,868.02	0.00
b. FY2002-2003 amount to avoid reversion	0.00	7,662.71	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	8,764.17	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: 56 Yellowstone
District: 0981 Elysian 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 ELYSIAN K-6	109	15,688.61	438,201.80
M1 ELYSIAN 7-8	29	46,335.66	155,556.00
2. * DIRECT STATE AID			293,134.58
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			557,042.91
* c. Maximum Budget Limit			697,794.38
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			563,191.84
* b. FY 2003-2004 Maximum Budget			708,980.39
* c. FY 2003-2004 ANB			141
* d. FY 2003-2004 Adopted General Fund Budget			677,845.24
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			114,653.40
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			17,891.70
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			3,559.77
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			21,451.47
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			5,962.98

County: 56 Yellowstone
District: 0981 Elysian Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	5,904.26
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]	1,967.78
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	7,872.04

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	25,763.74
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	10,215,470.00	N/A
e. FY 2003-04 District ANB (Budgeted)	141	N/A
f. District Debt Service Mill Value Per ANB	72.45	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
 District: 0981 Elysian Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	234,186.85	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	10,920.64	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	4,500,173.52	N/A
(e) District taxable valuation (Tax Year 2003)***	10,215,470.00	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	37,866.98	0.00	0.00
Total K-12 expenditure prorated by FY03 ANB			
b. FY2002-2003 amount to avoid reversion	22,291.52	0.00	0.00
c. Reimbursement for disproportionate costs	3,559.77	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
Revision #1

County: 56 Yellowstone
District: 0983 Huntley Project K-12 Schools

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

1. CERTIFIED ANB			
		FY 2004-2005	
<u>* Budget Unit</u>		<u>ANB</u>	
			*Basic Entitlement
			*Per ANB Entitlement
E1	HUNTLEY PROJECT K-6	368	14,497.07
H1	HUNTLEY PROJECT HS 9-12	284	220,646.00
M1	HUNTLEY PROJECT 7-8	134	59,574.42
2.	* DIRECT STATE AID		1,781,361.78
3.	FY2005 BUDGET LIMITS		
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]		100%
* b.	BASE Budget		3,413,349.15
* c.	Maximum Budget Limit		4,321,461.61
4.	PRIOR YEAR INFORMATION FOR BUDGETING:		
* a.	FY 2003-2004 BASE Budget		3,313,981.56
* b.	FY 2003-2004 Maximum Budget		4,194,637.55
* c.	FY 2003-2004 ANB		784
* d.	FY 2003-2004 Adopted General Fund Budget		3,819,880.38
* e.	FY 2003-2004 Over-BASE Levy As Submitted On Budget		505,898.82
* f.	FY 2003-2004 Equalization Status		Equalized EQ
5.	SPECIAL EDUCATION FUNDING (FY2004-2005):		
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.		
	Block Grant Eligibility Status?		Yes
	Block Grant Rates		
	Instructional Block Grant Rate [IBG] per ANB		129.65
	Related Services Block Grant Rate [RSBG] per ANB		43.21
	Threshold to Determine Disproportionate Costs		1.2994876081
	Special Education Allowable Cost Payments		
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]		101,904.90
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]		N/A
	c. Reimbursement for Disproportionate Costs (See Page 3)		49,269.68
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]		151,174.58
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)		
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)		33,963.06

County: 56 Yellowstone
District: 0983 Huntley Project K-12 Schools

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	33,628.62
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	11,207.81
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	44,836.43

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	146,741.33
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	7,323,771.00	7,323,771.00
e. FY 2003-04 District ANB (Budgeted)	515	270
f. District Debt Service Mill Value Per ANB	14.22	27.13
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
District: 0983 Huntley Project K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	28.05

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	797,788.01	571,419.98
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	46,519.52	24,097.98
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	15,501,486.25	16,704,278.78
(e) District taxable valuation (Tax Year 2003)***	7,323,771.00	7,323,771.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	8,178.00	9,381.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	194,213.50	104,576.50	298,790.00
b. FY2002-2003 amount to avoid reversion	88,121.16	47,021.18	135,142.34
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	31,880.46	17,389.22	49,269.68

*** 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: 56 Yellowstone
District: 0985 Shepherd Elem

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

1. CERTIFIED ANB			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1 SHEPHERD K-6	427	14,497.07	1,703,046.80
M1 SHEPHERD 7-8	154	59,574.42	821,243.50
2. * DIRECT STATE AID			1,161,467.72
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			98%
* b. BASE Budget			2,215,727.13
* c. Maximum Budget Limit			2,802,572.90
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			2,280,140.66
* b. FY 2003-2004 Maximum Budget			2,863,908.85
* c. FY 2003-2004 ANB			610
* d. FY 2003-2004 Adopted General Fund Budget			2,453,182.10
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			166,841.44
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			75,326.65
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			15,384.56
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			90,711.21
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			25,105.01

County: 56 Yellowstone
District: 0985 Shepherd Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	24,857.79
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	8,284.65
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	33,142.44

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	108,469.09
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	4,390,509.00	N/A
e. FY 2003-04 District ANB (Budgeted)	610	N/A
f. District Debt Service Mill Value Per ANB	7.20	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
 District: 0985 Shepherd Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	950,954.41	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	42,841.74	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	18,246,097.31	N/A
(e) District taxable valuation (Tax Year 2003)***	4,390,509.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	13,856.00	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	174,020.51	0.00	0.00
b. FY2002-2003 amount to avoid reversion	104,317.35	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	15,384.56	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: 56 Yellowstone
District: 0986 Shepherd H S

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

1. CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
H1 SHEPHERD HS 9-12	283	220,646.00	1,500,041.50
2. * DIRECT STATE AID			769,147.31
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			1,439,393.13
* c. Maximum Budget Limit			1,815,704.15
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			1,359,119.65
* b. FY 2003-2004 Maximum Budget			1,714,365.65
* c. FY 2003-2004 ANB			271
* d. FY 2003-2004 Adopted General Fund Budget			1,714,365.65
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			353,246.00
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			36,690.95
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			4,703.16
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			41,394.11
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			12,228.43
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			12,108.01
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]			4,035.38
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			16,143.39

County: 56 Yellowstone
District: 0986 Shepherd H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 52,834.34

6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

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

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

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	N/A	5,457,995.00
e. FY 2003-04 District ANB (Budgeted)	N/A	271
f. District Debt Service Mill Value Per ANB	N/A	20.14
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
 District: 0986 Shepherd H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.05

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	573,229.81
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	20,313.27
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	16,648,883.39
(e) District taxable valuation (Tax Year 2003)***	N/A	5,457,995.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	11,191.00

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	75,350.73	0.00
b. FY2002-2003 amount to avoid reversion	0.00	48,936.85	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	4,703.16	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 56 Yellowstone
District: 0987 Pioneer Elem

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

1. CERTIFIED ANB			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
E1 PIONEER K-6	55	19,859.00	221,408.00
2. * DIRECT STATE AID			107,846.35
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			204,694.30
* c. Maximum Budget Limit			258,972.23
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			193,533.87
* b. FY 2003-2004 Maximum Budget			243,197.36
* c. FY 2003-2004 ANB			53
* d. FY 2003-2004 Adopted General Fund Budget			258,048.01
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			64,514.14
* f. FY 2003-2004 Equalization Status	Disqualified ANB under 30% 1st year		DU1
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			7,130.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			533.59
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			7,664.34
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			2,376.55
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			2,353.15
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]			784.26
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			3,137.41

County: 56 Yellowstone
District: 0987 Pioneer Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 10,268.16

6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

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

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

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	1,067,486.00	N/A
e. FY 2003-04 District ANB (Budgeted)	53	N/A
f. District Debt Service Mill Value Per ANB	20.14	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
 District: 0987 Pioneer Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	80,652.52	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	3,691.18	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	1,548,550.33	N/A
(e) District taxable valuation (Tax Year 2003)***	1,067,486.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	481.00	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	14,459.90	0.00	0.00
b. FY2002-2003 amount to avoid reversion	10,100.85	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	533.59	0.00	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 56 Yellowstone
District: 0989 Independent 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 INDEPENDENT K-6	242	19,859.00	969,669.80
2. * DIRECT STATE AID			442,319.37
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			100%
* b. BASE Budget			854,770.27
* c. Maximum Budget Limit			1,084,220.62
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			812,464.51
* b. FY 2003-2004 Maximum Budget			1,030,214.37
* c. FY 2003-2004 ANB			235
* d. FY 2003-2004 Adopted General Fund Budget			897,000.00
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			82,535.49
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			31,375.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			10,742.20
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			42,117.50
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			10,456.82
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			10,353.85
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			3,450.75
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			13,804.60

County: 56 Yellowstone
District: 0989 Independent Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 45,179.90

6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

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

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

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	2,767,428.00	N/A
e. FY 2003-04 District ANB (Budgeted)	235	N/A
f. District Debt Service Mill Value Per ANB	11.78	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
District: 0989 Independent Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	332,516.11	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	19,570.30	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	6,464,306.49	N/A
(e) District taxable valuation (Tax Year 2003)***	2,767,428.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	3,697.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	80,038.11	0.00	0.00
b. FY2002-2003 amount to avoid reversion	40,925.84	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	10,742.20	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: 56 Yellowstone
District: 1196 Yellowstone Academy 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 YELLOWSTONE EDUC CENTER	83	19,859.00	333,892.40
2. * DIRECT STATE AID			158,126.88
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			283,001.12
* c. Maximum Budget Limit			353,751.40
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			261,501.92
* b. FY 2003-2004 Maximum Budget			326,877.40
* c. FY 2003-2004 ANB			78
* d. FY 2003-2004 Adopted General Fund Budget			326,877.40
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			0.00
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			No
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			0.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			0.00
c. Reimbursement for Disproportionate Costs (See Page 3)			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			0.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			0.00
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			0.00
f(ii) District's Required Match for RSBG [5b X 0.33]			0.00
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			0.00
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			0.00

County: 56 Yellowstone
District: 1196 Yellowstone Academy Elem

Minimum Special Education Budget To Avoid Reversions

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

6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	204,238,615.00	204,238,615.00
b. FY 2003-04 County ANB (Budgeted)	14,735	6,966
c. County Retirement Mill Value per ANB	13.86	29.32
District		
d. Tax Year 2003 District Taxable Value	8,054.00	N/A
e. FY 2003-04 District ANB (Budgeted)	78	N/A
f. District Debt Service Mill Value Per ANB .....	.10	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 56 Yellowstone
District: 1196 Yellowstone Academy Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	115,387.72	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	0.00	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	2,118,518.54	N/A
(e) District taxable valuation (Tax Year 2003)***	8,054.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	2,110.00	N/A

Reimbursement For Disproportionate Costs

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