

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

**2005 Legislative Revision:**

**County: 27 Lincoln**

**District: 0519 Troy Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2006 final budget form.

1. <b>CERTIFIED ANB</b>	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	TROY K-6	220	14,192.50	955,702.00	222	14,395.25	964,345.80
M1	TROY 7-8	94	67,581.90	522,710.50	89	65,329.17	495,018.00
<b>2.</b>	<b>* DIRECT STATE AID</b> .....						697,403.54
<b>3.</b>	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						100%
	* b. BASE Budget .....						1,352,398.08
	* c. Maximum Budget Limit .....						1,709,113.42
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						1,655,163.66
	* e. Highest Budget With A Vote .....						1,709,113.42
	* f. Highest Voted Amount (3e-3d) .....						53,949.76
<b>4.</b>	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						1,224,932.42
	* b. FY 2004-2005 Maximum Budget .....						1,550,732.28
	* c. FY 2004-2005 ANB .....						301
	* d. FY 2004-2005 Adopted General Fund Budget .....						1,527,698.00
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						302,765.58
	* f. FY 2004-2005 Equalization Status .....				Equalized	EQ	
<b>5.</b>	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						43,554.94
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						14,516.22
	c. Reimbursement for Disproportionate Costs (See Final Page).....						16,392.10
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						74,463.26
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A

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

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	14,373.13
f(ii) District's Required Match for RSBG [5b X 0.33]	4,790.35
* 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)]	19,163.48

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	77,234.64
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
b. FY 2004-05 County ANB (Budgeted)	1,814	1,197
c. County Retirement Mill Value per ANB	13.99	21.21
<b>District</b>		
d. Tax Year 2004 District Taxable Value	3,815,779.00	N/A
e. FY 2004-05 District ANB (Budgeted)	301	N/A
f. District Debt Service Mill Value Per ANB	12.68	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 27 Lincoln  
 District: 0519 Troy Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	492,151.99	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	31,306.80	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	9,793,913.96	N/A
(e) District taxable valuation (Tax Year 2004)***	3,815,779.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	5,978.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	130,784.65	0.00	0.00
b. FY2003-2004 amount to avoid reversion	68,305.93	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	16,392.10	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 27 Lincoln**

**District: 0520 Troy H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 TROY HS 9-12	186	225,273.00	1,030,021.50	205	225,273.00	1,134,265.00
2. * DIRECT STATE AID						607,713.49
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
* b. BASE Budget						1,135,788.78
* c. Maximum Budget Limit						1,419,735.97
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						1,339,394.70
* e. Highest Budget With A Vote						1,419,735.97
* f. Highest Voted Amount (3e-3d)						80,341.27
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						1,098,579.08
* b. FY 2004-2005 Maximum Budget						1,373,223.85
* c. FY 2004-2005 ANB						204
* d. FY 2004-2005 Adopted General Fund Budget						1,302,185.00
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						203,605.92
* f. FY 2004-2005 Equalization Status					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						138.71
Related Services Block Grant Rate [RSBG] per ANB						46.23
Threshold to Determine Disproportionate Costs						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						25,800.06
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						8,598.78
c. Reimbursement for Disproportionate Costs (See Final Page)						0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						34,398.84
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A

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

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	8,514.02
f(ii) District's Required Match for RSBG [5b X 0.33]	2,837.60
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	11,351.62

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	45,750.46
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
b. FY 2004-05 County ANB (Budgeted)	1,814	1,197
c. County Retirement Mill Value per ANB	13.99	21.21
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	5,067,097.00
e. FY 2004-05 District ANB (Budgeted)	N/A	204
f. District Debt Service Mill Value Per ANB	N/A	24.84
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 27 Lincoln  
 District: 0520 Troy H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.54

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	461,009.88
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	15,370.71
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	13,595,902.04
(e) District taxable valuation (Tax Year 2004)***	N/A	5,067,097.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	8,529.00

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	57,252.02	0.00
b. FY2003-2004 amount to avoid reversion	0.00	48,510.27	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 27 Lincoln**

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

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 LIBBY K-6	588	13,787.00	2,532,692.40	658	14,192.50	2,829,597.40	
H1 LIBBY HS 9-12	581	225,273.00	3,160,059.00	606	225,273.00	3,292,246.50	
M1 LIBBY 7-8	276	72,087.36	1,522,209.00	281	67,581.90	1,549,434.00	
<b>2. * DIRECT STATE AID</b>						3,566,311.42	
<b>3. FY2006 BUDGET LIMITS</b>							
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						93%	
* b. BASE Budget						6,855,730.10	
* c. Maximum Budget Limit						8,630,485.89	
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						7,750,943.79	
* e. Highest Budget With A Vote						8,630,485.89	
* f. Highest Voted Amount (3e-3d)						879,542.10	
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>							
* a. FY 2004-2005 BASE Budget						6,361,045.19	
* b. FY 2004-2005 Maximum Budget						8,014,426.74	
* c. FY 2004-2005 ANB						1506	
* d. FY 2004-2005 Adopted General Fund Budget						7,256,258.88	
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						895,213.69	
* f. FY 2004-2005 Equalization Status						Equalized EQ	
<b>5. SPECIAL EDUCATION FUNDING (FY2005-2006):</b>							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
<b>Block Grant Eligibility Status?</b>						Yes	
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB						138.71	
Related Services Block Grant Rate [RSBG] per ANB						46.23	
Threshold to Determine Disproportionate Costs						1.314737924	
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						200,435.95	
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						66,802.35	
c. Reimbursement for Disproportionate Costs (See Final Page)						70,668.74	
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						337,907.04	
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A	

**County: 27 Lincoln**

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

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	66,143.87
f(ii) District's Required Match for RSBG [5b X 0.33]	22,044.78
* 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)]	88,188.65

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	355,426.95
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
b. FY 2004-05 County ANB (Budgeted)	1,814	1,197
c. County Retirement Mill Value per ANB	13.99	21.21
<b>District</b>		
d. Tax Year 2004 District Taxable Value	11,202,995.00	11,202,995.00
e. FY 2004-05 District ANB (Budgeted)	917	589
f. District Debt Service Mill Value Per ANB	12.22	19.02
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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



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

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	28.54

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,437,540.87	1,164,046.45
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	81,428.14	51,456.61
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	28,419,910.18	34,690,457.33
(e) District taxable valuation (Tax Year 2004)***	11,202,995.00	11,202,995.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	17,217.00	23,487.00

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	407,612.78	249,827.19	657,439.97
b. FY2003-2004 amount to avoid reversion	225,148.52	140,527.48	365,676.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	44,640.59	26,028.15	70,668.74

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

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

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

**2005 Legislative Revision:**

**County: 27 Lincoln**

**District: 0527 Eureka Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2006 final budget form.

1. CERTIFIED ANB		FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	EUREKA K-6	342	14,800.75	1,481,509.80	337	14,800.75	1,460,018.80
M1	EUREKA 7-8	125	60,823.71	694,125.00	124	60,823.71	688,603.00
2. * DIRECT STATE AID .....							1,006,312.89
3. FY2006 BUDGET LIMITS							
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						100%
* b.	BASE Budget .....						1,984,510.73
* c.	Maximum Budget Limit .....						2,513,406.86
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						2,264,685.49
* e.	Highest Budget With A Vote .....						2,513,406.86
* f.	Highest Voted Amount (3e-3d) .....						248,721.37
4. PRIOR YEAR INFORMATION FOR BUDGETING:							
* a.	FY 2004-2005 BASE Budget .....						1,791,925.63
* b.	FY 2004-2005 Maximum Budget .....						2,264,421.14
* c.	FY 2004-2005 ANB .....						453
* d.	FY 2004-2005 Adopted General Fund Budget .....						2,102,100.39
* e.	FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						280,174.76
* f.	FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status? .....							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB .....							138.71
Related Services Block Grant Rate [RSBG] per ANB .....							46.23
Threshold to Determine Disproportionate Costs .....							1.314737924
<b>Special Education Allowable Cost Payments</b>							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						64,777.57
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						21,589.41
	c. Reimbursement for Disproportionate Costs (See Final Page).....						44,706.82
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						131,073.80
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A

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

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	21,376.60
f(ii) District's Required Match for RSBG [5b X 0.33]	7,124.51
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	28,501.11

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	114,868.09
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
b. FY 2004-05 County ANB (Budgeted)	1,814	1,197
c. County Retirement Mill Value per ANB	13.99	21.21
<b>District</b>		
d. Tax Year 2004 District Taxable Value	6,777,375.00	N/A
e. FY 2004-05 District ANB (Budgeted)	453	N/A
f. District Debt Service Mill Value Per ANB	14.96	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 27 Lincoln  
 District: 0527 Eureka Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	714,969.26	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	49,028.20	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	14,294,392.48	N/A
(e) District taxable valuation (Tax Year 2004)***	6,777,375.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	7,517.00	N/A

### Reimbursement For Disproportionate Costs

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	243,899.63	0.00	0.00
b. FY2003-2004 amount to avoid reversion	100,501.08	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	44,706.82	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 27 Lincoln**

**District: 0528 Lincoln County H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2006 final budget form.

1. CERTIFIED ANB	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	LINCOLN CO HS 9-12	404	225,273.00	2,215,233.00	398	225,273.00	2,182,930.50
2.	* DIRECT STATE AID .....						1,090,906.18
3.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
	* b. BASE Budget .....						2,057,006.86
	* c. Maximum Budget Limit .....						2,571,258.58
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						2,076,682.86
	* e. Highest Budget With A Vote .....						2,571,258.58
	* f. Highest Voted Amount (3e-3d) .....						494,575.72
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						1,977,631.22
	* b. FY 2004-2005 Maximum Budget .....						2,472,039.02
	* c. FY 2004-2005 ANB .....						404
	* d. FY 2004-2005 Adopted General Fund Budget .....						1,997,307.22
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						19,676.00
	* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						56,038.84
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						18,676.92
	c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						74,715.76
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A

**County: 27 Lincoln**

**District: 0528 Lincoln County H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	18,492.82
f(ii) District's Required Match for RSBG [5b X 0.33]	6,163.38
* 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)]	24,656.20

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	99,371.96
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
b. FY 2004-05 County ANB (Budgeted)	1,814	1,197
c. County Retirement Mill Value per ANB	13.99	21.21
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	9,113,118.00
e. FY 2004-05 District ANB (Budgeted)	N/A	404
f. District Debt Service Mill Value Per ANB	N/A	22.56
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 27 Lincoln

District: 0528 Lincoln County H S

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.54

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	829,488.93
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	27,934.18
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	24,470,855.56
(e) District taxable valuation (Tax Year 2004)***	N/A	9,113,118.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	15,358.00

### Reimbursement For Disproportionate Costs

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	86,977.48	0.00
b. FY2003-2004 amount to avoid reversion	0.00	83,750.89	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 27 Lincoln**

**District: 0529 Fortine Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 FORTINE 1-8	48	20,275.00	209,342.40	47	20,275.00	204,985.80
2. * DIRECT STATE AID .....						102,638.98
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b. BASE Budget .....						199,064.17
* c. Maximum Budget Limit .....						249,384.98
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						245,094.17
* e. Highest Budget With A Vote .....						249,384.98
* f. Highest Voted Amount (3e-3d) .....						4,290.81
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						179,534.10
* b. FY 2004-2005 Maximum Budget .....						228,032.28
* c. FY 2004-2005 ANB .....						46
* d. FY 2004-2005 Adopted General Fund Budget .....						225,564.10
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						46,030.00
* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						6,658.08
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						3,686.66
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						10,344.74
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,219.04



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

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,197.17
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]	732.28
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	2,929.45

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	9,587.53
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
b. FY 2004-05 County ANB (Budgeted)	1,814	1,197
c. County Retirement Mill Value per ANB	13.99	21.21
<b>District</b>		
d. Tax Year 2004 District Taxable Value	1,270,666.00	N/A
e. FY 2004-05 District ANB (Budgeted)	46	N/A
f. District Debt Service Mill Value Per ANB	27.62	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 27 Lincoln  
 District: 0529 Fortine Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	72,392.53	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,988.39	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	1,447,797.01	N/A
(e) District taxable valuation (Tax Year 2004)***	1,270,666.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	177.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	19,899.77	0.00	0.00
b. FY2003-2004 amount to avoid reversion	8,125.66	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	3,686.66	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 27 Lincoln**

**District: 0530 McCormick Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2006 final budget form.

1. <b>CERTIFIED ANB</b>	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	MCCORMICK K-8	20	20,275.00	87,282.00	18	20,275.00	78,557.40
2.	* <b>DIRECT STATE AID</b> .....						48,077.98
3.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
	* b. BASE Budget .....						91,223.92
	* c. Maximum Budget Limit .....						114,029.90
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						91,223.92
	* e. Highest Budget With A Vote .....						114,029.90
	* f. Highest Voted Amount (3e-3d) .....						22,805.98
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						78,265.19
	* b. FY 2004-2005 Maximum Budget .....						97,831.49
	* c. FY 2004-2005 ANB .....						18
	* d. FY 2004-2005 Adopted General Fund Budget .....						78,265.19
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						0.00
	* f. FY 2004-2005 Equalization Status .....				Equalized	EQ	
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						2,774.20
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						924.60
	c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						3,698.80
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A

**County: 27 Lincoln**

**District: 0530 McCormick Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	915.49
f(ii) District's Required Match for RSBG [5b X 0.33]	305.12
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	1,220.61

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	4,919.41
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
b. FY 2004-05 County ANB (Budgeted)	1,814	1,197
c. County Retirement Mill Value per ANB	13.99	21.21
<b>District</b>		
d. Tax Year 2004 District Taxable Value	381,149.00	N/A
e. FY 2004-05 District ANB (Budgeted)	18	N/A
f. District Debt Service Mill Value Per ANB	21.17	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 27 Lincoln

District: 0530 McCormick Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	32,612.40	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	1,244.59	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	633,464.28	N/A
(e) District taxable valuation (Tax Year 2004)***	381,149.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	252.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	3,300.00	0.00	0.00
b. FY2003-2004 amount to avoid reversion	3,263.03	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 27 Lincoln**

**District: 0532 Sylvanite Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SYLVANITE 1-8	4	20,275.00	17,462.80	9	20,275.00	39,286.80
2. * DIRECT STATE AID .....						26,624.12
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b. BASE Budget .....						48,685.10
* c. Maximum Budget Limit .....						60,856.38
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						61,043.86
* e. Highest Budget With A Vote .....						66,372.00
* f. Highest Voted Amount (3e-3d) .....						5,328.14
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						54,013.24
* b. FY 2004-2005 Maximum Budget .....						67,516.55
* c. FY 2004-2005 ANB .....						11
* d. FY 2004-2005 Adopted General Fund Budget .....						66,372.00
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						12,358.76
* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						554.84
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						184.92
c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						739.76
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A

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

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	183.10
f(ii) District's Required Match for RSBG [5b X 0.33]	61.02
* 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)]	244.12

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	983.88
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
b. FY 2004-05 County ANB (Budgeted)	1,814	1,197
c. County Retirement Mill Value per ANB	13.99	21.21
<b>District</b>		
d. Tax Year 2004 District Taxable Value	314,290.00	N/A
e. FY 2004-05 District ANB (Budgeted)	11	N/A
f. District Debt Service Mill Value Per ANB	28.57	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 27 Lincoln  
 District: 0532 Sylvania Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	22,658.72	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	760.58	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	438,175.10	N/A
(e) District taxable valuation (Tax Year 2004)***	314,290.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	124.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	2,180.00	0.00	0.00
b. FY2003-2004 amount to avoid reversion	2,175.35	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

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

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



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

**2005 Legislative Revision:**

**County: 27 Lincoln**

**District: 0533 Yaak Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 YAAK K-8	6	20,275.00	26,193.00	8	20,275.00	34,922.40
2. * DIRECT STATE AID .....						24,673.24
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b. BASE Budget .....						45,711.42
* c. Maximum Budget Limit .....						57,139.27
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						59,214.73
* e. Highest Budget With A Vote .....						74,294.60
* f. Highest Voted Amount (3e-3d) .....						15,079.87
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						54,013.24
* b. FY 2004-2005 Maximum Budget .....						67,516.55
* c. FY 2004-2005 ANB .....						11
* d. FY 2004-2005 Adopted General Fund Budget .....						67,516.55
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						13,503.31
* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						832.26
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						277.38
c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						1,109.64
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A

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

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	274.65
f(ii) District's Required Match for RSBG [5b X 0.33]	91.54
* 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)]	366.19

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	1,475.83
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
b. FY 2004-05 County ANB (Budgeted)	1,814	1,197
c. County Retirement Mill Value per ANB	13.99	21.21
<b>District</b>		
d. Tax Year 2004 District Taxable Value	555,879.00	N/A
e. FY 2004-05 District ANB (Budgeted)	11	N/A
f. District Debt Service Mill Value Per ANB	50.53	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 27 Lincoln  
 District: 0533 Yaak Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	22,658.72	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	760.58	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	438,175.10	N/A
(e) District taxable valuation (Tax Year 2004)***	555,879.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	1,305.21	0.00	0.00
b. FY2003-2004 amount to avoid reversion	1,305.21	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 27 Lincoln**

**District: 0534 Trego Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 TREGO K-8	49	20,275.00	213,698.80	53	20,275.00	231,122.40
2. * DIRECT STATE AID .....						112,374.64
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						100%
* b. BASE Budget .....						213,207.66
* c. Maximum Budget Limit .....						269,639.29
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						263,354.27
* e. Highest Budget With A Vote .....						269,639.29
* f. Highest Voted Amount (3e-3d) .....						6,285.02
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						211,609.50
* b. FY 2004-2005 Maximum Budget .....						265,127.62
* c. FY 2004-2005 ANB .....						57
* d. FY 2004-2005 Adopted General Fund Budget .....						265,127.62
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						50,146.61
* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						6,796.79
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						1,191.52
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						7,988.31
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,265.27

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

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,242.94
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	747.54
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	2,990.48

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	9,787.27
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	25,383,210.00	25,383,210.00
b. FY 2004-05 County ANB (Budgeted)	1,814	1,197
c. County Retirement Mill Value per ANB	13.99	21.21
<b>District</b>		
d. Tax Year 2004 District Taxable Value	1,065,077.00	N/A
e. FY 2004-05 District ANB (Budgeted)	57	N/A
f. District Debt Service Mill Value Per ANB	18.69	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 27 Lincoln  
 District: 0534 Trego Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	88,005.30	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,179.15	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	1,724,771.06	N/A
(e) District taxable valuation (Tax Year 2004)***	1,065,077.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	660.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	15,287.62	0.00	0.00
b. FY2003-2004 amount to avoid reversion	9,362.18	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	1,191.52	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.