

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

**2005 Legislative Revision:**

**County: 33 Musselshell**

**District: 0605 Roundup 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                      | ROUNDUP K-6  | 285          | 15,003.50          | 1,236,216.00         | 302            | 15,409.00          | 1,309,441.80         |
| M1                      | ROUNDUP 7-8  | 100          | 58,570.98          | 555,925.00           | 95             | 54,065.52          | 528,247.50           |
| 2.                      | <b>* DIRECT STATE AID</b>  |              |                    |                      |                |                    | 852,502.23           |
| 3.                      | <b>FY2006 BUDGET LIMITS</b>  |              |                    |                      |                |                    |                      |
|                         | * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]   |              |                    |                      |                |                    | 100%                 |
|                         | * b. BASE Budget   |              |                    |                      |                |                    | 1,673,189.84         |
|                         | * c. Maximum Budget Limit  |              |                    |                      |                |                    | 2,125,447.17         |
|                         | * d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues  |              |                    |                      |                |                    | 2,006,731.61         |
|                         | * e. Highest Budget With A Vote  |              |                    |                      |                |                    | 2,125,447.17         |
|                         | * f. Highest Voted Amount (3e-3d)  |              |                    |                      |                |                    | 118,715.56           |
| 4.                      | <b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>   |              |                    |                      |                |                    |                      |
|                         | * a. FY 2004-2005 BASE Budget  |              |                    |                      |                |                    | 1,584,956.06         |
|                         | * b. FY 2004-2005 Maximum Budget   |              |                    |                      |                |                    | 2,010,248.96         |
|                         | * c. FY 2004-2005 ANB  |              |                    |                      |                |                    | 408                  |
|                         | * d. FY 2004-2005 Adopted General Fund Budget  |              |                    |                      |                |                    | 1,918,497.83         |
|                         | * e. FY 2004-2005 Over-BASE Levy As Submitted On Budget  |              |                    |                      |                |                    | 333,541.77           |
|                         | * 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]  |              |                    |                      |                |                    | 53,403.35            |
|                         | * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |                    |                      |                |                    | N/A                  |
|                         | c. Reimbursement for Disproportionate Costs (See Final Page)   |              |                    |                      |                |                    | 46,839.05            |
|                         | * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]  |              |                    |                      |                |                    | 100,242.40           |
|                         | <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |                    |                      |                |                    |                      |
|                         | * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |                    |                      |                |                    | 17,798.55            |

**County: 33 Musselshell**  
**District: 0605 Roundup Elem**

**Required Local Match**

|  |           |
|--|-----------|
| * f(i). District's Required Match for IBG [5a X 0.33]                                | 17,623.11 |
| 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]     | 5,873.52  |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] | 23,496.63 |

**Minimum Special Education Budget To Avoid Reversions**

|   |           |
|---|-----------|
| * g. Minimum Special Education Budget to Avoid Reversions<br>[5a + 5b + 5f(iv)] | 76,899.98 |
|---|-----------|

**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<br>[(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<br>[(15% statewide appropriation / statewide school count) x district school count]  |      |
| g. District Large K12 Public School Funding<br>[(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         | 6,560,315.00      | 6,560,315.00       |
| b. FY 2004-05 County ANB (Budgeted)           | 444               | 210                |
| c. County Retirement Mill Value per ANB       | 14.78             | 31.24              |
| <b>District</b>                               |                   |                    |
| d. Tax Year 2004 District Taxable Value       | 4,994,607.00      | N/A                |
| e. FY 2004-05 District ANB (Budgeted)         | 408               | N/A                |
| f. District Debt Service Mill Value Per ANB   | 12.24             | 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: 33 Musselshell**  
**District: 0605 Roundup 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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 646,239.53        | N/A                |
| (c) 40% of 2004-05 District special education allowable cost<br>payment plus district prorated coop cost payment         | 39,434.35         | N/A                |
| (d) District's FY 2005-06 guaranteed tax base<br>(a) x [(b) + (c)]   | 12,828,958.29     | N/A                |
| (e) District taxable valuation (Tax Year 2004)***  | 4,994,607.00      | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2005-06 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           | 7,834.00          | N/A                |

**Reimbursement For Disproportionate Costs**

|   | <b>EL</b>  | <b>HS</b> | <b>K12</b> |
|---|------------|-----------|------------|
| a. FY2003-2004 allowable cost expenditures<br>Total K-12 expenditures prorated by FY04 ANB                                  | 209,297.56 | 0.00      | 0.00       |
| b. FY2003-2004 amount to avoid reversion  | 70,127.99  | 0.00      | 0.00       |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.314737924) then<br>[a - (b * 1.314737924)] * 0.4 | 46,839.05  | 0.00      | 0.00       |

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

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

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

**2005 Legislative Revision:**

**County: 33 Musselshell**

**District: 0606 Roundup H S**

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

| 1. <b>CERTIFIED ANB</b> | * Budget Unit  | FY 2005-2006 |                    |                      | 3 Year Avg ANB |                    |                      |
|-------------------------|--|--------------|--------------------|----------------------|----------------|--------------------|----------------------|
|                         |  | ANB          | *Basic Entitlement | *Per ANB Entitlement | ANB            | *Basic Entitlement | *Per ANB Entitlement |
| H1                      | ROUNDUP HS 9-12  | 180          | 225,273.00         | 997,065.00           | 195            | 225,273.00         | 1,079,422.50         |
| 2.                      | * <b>DIRECT STATE AID</b> .....  |              |                    |                      |                |                    | 583,198.89           |
| 3.                      | <b>FY2006 BUDGET LIMITS</b>  |              |                    |                      |                |                    |                      |
|                         | * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....   |              |                    |                      |                |                    | 75%                  |
|                         | * b. BASE Budget .....   |              |                    |                      |                |                    | 1,082,623.12         |
|                         | * c. Maximum Budget Limit .....  |              |                    |                      |                |                    | 1,355,359.25         |
|                         | * d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues .....  |              |                    |                      |                |                    | 1,284,160.24         |
|                         | * e. Highest Budget With A Vote .....  |              |                    |                      |                |                    | 1,355,359.25         |
|                         | * f. Highest Voted Amount (3e-3d) .....  |              |                    |                      |                |                    | 71,199.01            |
| 4.                      | <b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>   |              |                    |                      |                |                    |                      |
|                         | * a. FY 2004-2005 BASE Budget .....  |              |                    |                      |                |                    | 1,020,799.04         |
|                         | * b. FY 2004-2005 Maximum Budget .....   |              |                    |                      |                |                    | 1,287,250.84         |
|                         | * c. FY 2004-2005 ANB .....  |              |                    |                      |                |                    | 188                  |
|                         | * d. FY 2004-2005 Adopted General Fund Budget .....  |              |                    |                      |                |                    | 1,222,336.16         |
|                         | * e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....  |              |                    |                      |                |                    | 201,537.12           |
|                         | * 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] .....  |              |                    |                      |                |                    | 24,967.80            |
|                         | * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |                    |                      |                |                    | N/A                  |
|                         | c. Reimbursement for Disproportionate Costs (See Final Page).....  |              |                    |                      |                |                    | 416.60               |
|                         | * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....   |              |                    |                      |                |                    | 25,384.40            |
|                         | <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |                    |                      |                |                    |                      |
|                         | * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |                    |                      |                |                    | 8,321.40             |

**County: 33 Musselshell**  
**District: 0606 Roundup H S**

**Required Local Match**

|  |           |
|--|-----------|
| * f(i). District's Required Match for IBG [5a X 0.33]                                | 8,239.37  |
| 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]     | 2,746.06  |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] | 10,985.43 |

**Minimum Special Education Budget To Avoid Reversions**

|   |           |
|---|-----------|
| * g. Minimum Special Education Budget to Avoid Reversions<br>[5a + 5b + 5f(iv)] | 35,953.23 |
|---|-----------|

**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<br>[(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<br>[(15% statewide appropriation / statewide school count) x district school count]  | ..... |      |
| g. District Large K12 Public School Funding<br>[(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         | 6,560,315.00      | 6,560,315.00       |
| b. FY 2004-05 County ANB (Budgeted)           | 444               | 210                |
| c. County Retirement Mill Value per ANB       | 14.78             | 31.24              |
| <b>District</b>                               |                   |                    |
| d. Tax Year 2004 District Taxable Value       | N/A               | 5,642,789.00       |
| e. FY 2004-05 District ANB (Budgeted)         | N/A               | 188                |
| f. District Debt Service Mill Value Per ANB   | N/A               | 30.01              |
| <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: 33 Musselshell  
 District: 0606 Roundup 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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | N/A               | 431,226.57         |
| (c) 40% of 2004-05 District special education allowable cost<br>payment plus district prorated coop cost payment         | N/A               | 14,753.86          |
| (d) District's FY 2005-06 guaranteed tax base<br>(a) x [(b) + (c)]   | N/A               | 12,728,281.47      |
| (e) District taxable valuation (Tax Year 2004)***  | N/A               | 5,642,789.00       |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2005-06 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           | N/A               | 7,085.00           |

### Reimbursement For Disproportionate Costs

|   | <b>EL</b> | <b>HS</b> | <b>K12</b> |
|---|-----------|-----------|------------|
| a. FY2003-2004 allowable cost expenditures<br>Total K-12 expenditures prorated by FY04 ANB                                  | 0.00      | 50,973.45 | 0.00       |
| b. FY2003-2004 amount to avoid reversion  | 0.00      | 37,978.64 | 0.00       |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.314737924) then<br>[a - (b * 1.314737924)] * 0.4 | 0.00      | 416.60    | 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: 33 Musselshell**

**District: 0607 Melstone 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   | MELSTONE K-6   | 35           | 15,003.50          | 152,691.00           | 37             | 15,611.75          | 161,408.80           |
| M1   | MELSTONE 7-8   | 12           | 58,570.98          | 66,975.00            | 11             | 51,812.79          | 61,396.50            |
| 2. * DIRECT STATE AID .....  |  |              |                    |                      |                |                    | 131,078.49           |
| 3. FY2006 BUDGET LIMITS  |  |              |                    |                      |                |                    |                      |
| * a.   | Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....                                    |              |                    |                      |                |                    | 75%                  |
| * b.   | BASE Budget .....  |              |                    |                      |                |                    | 244,588.63           |
| * c.   | Maximum Budget Limit .....   |              |                    |                      |                |                    | 306,278.99           |
| * d.   | Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues ..... |              |                    |                      |                |                    | 306,278.99           |
| * e.   | Highest Budget With A Vote .....   |              |                    |                      |                |                    | 334,484.93           |
| * f.   | Highest Voted Amount (3e-3d) .....   |              |                    |                      |                |                    | 28,205.94            |
| 4. PRIOR YEAR INFORMATION FOR BUDGETING:   |  |              |                    |                      |                |                    |                      |
| * a.   | FY 2004-2005 BASE Budget .....   |              |                    |                      |                |                    | 222,653.57           |
| * b.   | FY 2004-2005 Maximum Budget .....  |              |                    |                      |                |                    | 278,792.27           |
| * c.   | FY 2004-2005 ANB .....   |              |                    |                      |                |                    | 44                   |
| * d.   | FY 2004-2005 Adopted General Fund Budget .....   |              |                    |                      |                |                    | 278,792.27           |
| * e.   | FY 2004-2005 Over-BASE Levy As Submitted On Budget .....   |              |                    |                      |                |                    | 0.00                 |
| * f.   | FY 2004-2005 Equalization Status .....   |              |                    |                      |                | Equalized          | EQ                   |
| 5. SPECIAL EDUCATION FUNDING (FY2005-2006):  |  |              |                    |                      |                |                    |                      |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |  |              |                    |                      |                |                    |                      |
| Block Grant Eligibility Status? .....  |  |              |                    |                      |                |                    | Yes                  |
| <b>Block Grant Rates</b>   |  |              |                    |                      |                |                    |                      |
| Instructional Block Grant Rate [IBG] per ANB .....   |  |              |                    |                      |                |                    | 138.71               |
| Related Services Block Grant Rate [RSBG] per ANB .....   |  |              |                    |                      |                |                    | 46.23                |
| Threshold to Determine Disproportionate Costs .....  |  |              |                    |                      |                |                    | 1.314737924          |
| <b>Special Education Allowable Cost Payments</b>   |  |              |                    |                      |                |                    |                      |
| * a.   | Instructional Block Grant Entitlement [IBG rate X ANB] .....   |              |                    |                      |                |                    | 6,519.37             |
| * b.   | Related Services Block Grant Entitlement [RSBG rate X ANB] .....                                       |              |                    |                      |                |                    | N/A                  |
| c.   | Reimbursement for Disproportionate Costs (See Final Page).....   |              |                    |                      |                |                    | 0.00                 |
| * d.   | Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....                          |              |                    |                      |                |                    | 6,519.37             |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |  |              |                    |                      |                |                    |                      |
| * e.   | Related Services Block Grant Entitlement (Paid Directly to Coop) .....                                 |              |                    |                      |                |                    | 2,172.81             |

**County: 33 Musselshell**  
**District: 0607 Melstone Elem**

**Required Local Match**

|  |          |
|--|----------|
| * f(i). District's Required Match for IBG [5a X 0.33]                                | 2,151.39 |
| f(ii) District's Required Match for RSBG [5b X 0.33]                                 | N/A      |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]     | 717.03   |
| * f(iv) Total Required Local Match To Avoid Reversions<br>[5f(i) + 5f(ii) + 5f(iii)] | 2,868.42 |

**Minimum Special Education Budget To Avoid Reversions**

|   |          |
|---|----------|
| * g. Minimum Special Education Budget to Avoid Reversions<br>[5a + 5b + 5f(iv)] | 9,387.79 |
|---|----------|

**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<br>[(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<br>[(15% statewide appropriation / statewide school count) x district school count]  |  |      |
| g. District Large K12 Public School Funding<br>[(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         | 6,560,315.00      | 6,560,315.00       |
| b. FY 2004-05 County ANB (Budgeted)           | 444               | 210                |
| c. County Retirement Mill Value per ANB       | 14.78             | 31.24              |
| <b>District</b>                               |                   |                    |
| d. Tax Year 2004 District Taxable Value       | 2,064,366.00      | N/A                |
| e. FY 2004-05 District ANB (Budgeted)         | 44                | N/A                |
| f. District Debt Service Mill Value Per ANB   | 46.92             | 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: 33 Musselshell**  
**District: 0607 Melstone 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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 94,386.30         | N/A                |
| (c) 40% of 2004-05 District special education allowable cost<br>payment plus district prorated coop cost payment         | 3,042.34          | N/A                |
| (d) District's FY 2005-06 guaranteed tax base<br>(a) x [(b) + (c)]   | 1,822,889.85      | N/A                |
| (e) District taxable valuation (Tax Year 2004)***  | 2,064,366.00      | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2005-06 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           | 0.00              | N/A                |

**Reimbursement For Disproportionate Costs**

|   | <b>EL</b> | <b>HS</b> | <b>K12</b> |
|---|-----------|-----------|------------|
| a. FY2003-2004 allowable cost expenditures<br>Total K-12 expenditures prorated by FY04 ANB                                  | 10,192.36 | 0.00      | 0.00       |
| b. FY2003-2004 amount to avoid reversion  | 8,832.24  | 0.00      | 0.00       |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.314737924) then<br>[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: 33 Musselshell**

**District: 0608 Melstone H S**

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

| 1. <b>CERTIFIED ANB</b> | * Budget Unit  | FY 2005-2006 |                    |                                     | 3 Year Avg ANB |                    |                      |
|-------------------------|--|--------------|--------------------|-------------------------------------|----------------|--------------------|----------------------|
|                         |  | ANB          | *Basic Entitlement | *Per ANB Entitlement                | ANB            | *Basic Entitlement | *Per ANB Entitlement |
| H1                      | MELSTONE HS 9-12   | 20           | 225,273.00         | 111,585.00                          | 24             | 225,273.00         | 133,878.00           |
| 2.                      | * <b>DIRECT STATE AID</b> .....  |              |                    |                                     |                |                    | 160,540.50           |
| 3.                      | <b>FY2006 BUDGET LIMITS</b>  |              |                    |                                     |                |                    |                      |
|                         | * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....   |              |                    |                                     |                |                    | 100%                 |
|                         | * b. BASE Budget .....   |              |                    |                                     |                |                    | 293,266.18           |
|                         | * c. Maximum Budget Limit .....  |              |                    |                                     |                |                    | 368,040.66           |
|                         | * d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues .....  |              |                    |                                     |                |                    | 382,076.51           |
|                         | * e. Highest Budget With A Vote .....  |              |                    |                                     |                |                    | 413,449.92           |
|                         | * f. Highest Voted Amount (3e-3d) .....  |              |                    |                                     |                |                    | 31,373.41            |
| 4.                      | <b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>   |              |                    |                                     |                |                    |                      |
|                         | * a. FY 2004-2005 BASE Budget .....  |              |                    |                                     |                |                    | 276,189.67           |
|                         | * b. FY 2004-2005 Maximum Budget .....   |              |                    |                                     |                |                    | 346,579.44           |
|                         | * c. FY 2004-2005 ANB .....  |              |                    |                                     |                |                    | 22                   |
|                         | * d. FY 2004-2005 Adopted General Fund Budget .....  |              |                    |                                     |                |                    | 365,000.00           |
|                         | * e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....  |              |                    |                                     |                |                    | 88,810.33            |
|                         | * f. FY 2004-2005 Equalization Status .....  |              |                    | Disqualified ANB under 30% 1st year |                |                    | DU1                  |
| 5.                      | <b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>  |              |                    |                                     |                |                    |                      |
|                         | NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |                    |                                     |                |                    |                      |
|                         | <b>Block Grant Eligibility Status?</b> .....   |              |                    |                                     |                |                    | Yes                  |
|                         | <b>Block Grant Rates</b>   |              |                    |                                     |                |                    |                      |
|                         | Instructional Block Grant Rate [IBG] per ANB .....   |              |                    |                                     |                |                    | 138.71               |
|                         | Related Services Block Grant Rate [RSBG] per ANB .....   |              |                    |                                     |                |                    | 46.23                |
|                         | Threshold to Determine Disproportionate Costs .....  |              |                    |                                     |                |                    | 1.314737924          |
|                         | <b>Special Education Allowable Cost Payments</b>   |              |                    |                                     |                |                    |                      |
|                         | * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |                    |                                     |                |                    | 2,774.20             |
|                         | * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |                    |                                     |                |                    | N/A                  |
|                         | c. Reimbursement for Disproportionate Costs (See Final Page).....  |              |                    |                                     |                |                    | 1,208.33             |
|                         | * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....   |              |                    |                                     |                |                    | 3,982.53             |
|                         | <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |                    |                                     |                |                    |                      |
|                         | * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |                    |                                     |                |                    | 924.60               |

**County: 33 Musselshell**  
**District: 0608 Melstone H S**

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

**Minimum Special Education Budget To Avoid Reversions**

|   |          |
|---|----------|
| * g. Minimum Special Education Budget to Avoid Reversions<br>[5a + 5b + 5f(iv)] ..... | 3,994.81 |
|---|----------|

**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<br>[(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<br>[(15% statewide appropriation / statewide school count) x district school count] .....  |      |
| g. District Large K12 Public School Funding<br>[(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 .....         | 6,560,315.00      | 6,560,315.00       |
| b. FY 2004-05 County ANB (Budgeted) .....           | 444               | 210                |
| c. County Retirement Mill Value per ANB .....       | 14.78             | 31.24              |
| <b>District</b>                                     |                   |                    |
| d. Tax Year 2004 District Taxable Value .....       | N/A               | 818,349.00         |
| e. FY 2004-05 District ANB (Budgeted) .....         | N/A               | 22                 |
| f. District Debt Service Mill Value Per ANB .....   | N/A               | 37.20              |
| <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: 33 Musselshell  
 District: 0608 Melstone 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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | N/A               | 119,558.45         |
| (c) 40% of 2004-05 District special education allowable cost<br>payment plus district prorated coop cost payment         | N/A               | 1,767.51           |
| (d) District's FY 2005-06 guaranteed tax base<br>(a) x [(b) + (c)]   | N/A               | 3,462,642.90       |
| (e) District taxable valuation (Tax Year 2004)***  | N/A               | 818,349.00         |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY 2005-06 GTB subsidy per BASE mill<br>[(d) - (e)] x .001           | N/A               | 2,644.00           |

### Reimbursement For Disproportionate Costs

|   | <u>EL</u> | <u>HS</u> | <u>K12</u> |
|---|-----------|-----------|------------|
| a. FY2003-2004 allowable cost expenditures<br>Total K-12 expenditures prorated by FY04 ANB                                  | 0.00      | 9,755.83  | 0.00       |
| b. FY2003-2004 amount to avoid reversion  | 0.00      | 5,122.70  | 0.00       |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.314737924) then<br>[a - (b * 1.314737924)] * 0.4 | 0.00      | 1,208.33  | 0.00       |

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

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