

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 26 Liberty
District: 0506 Whitlash Elem

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

| | | | |
|--|---------------------|-----------------------|-------------------------|
| 1. CERTIFIED ANB | | | |
| * Budget Unit | FY 2004-2005 ANB | *Basic Entitlement | *Per ANB Entitlement |
| E1 WHITLASH K-8 | 6 | 19,859.00 | 24,183.00 |
| 2. * DIRECT STATE AID | | | 19,686.77 |
| 3. FY2005 BUDGET LIMITS | | | |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] | | | 100% |
| * b. BASE Budget | | | 38,005.23 |
| * c. Maximum Budget Limit | | | 48,112.58 |
| 4. PRIOR YEAR INFORMATION FOR BUDGETING: | | | |
| * a. FY 2003-2004 BASE Budget | | | 30,651.97 |
| * b. FY 2003-2004 Maximum Budget | | | 38,822.80 |
| * c. FY 2003-2004 ANB | | | 4 |
| * d. FY 2003-2004 Adopted General Fund Budget | | | 38,822.80 |
| * e. FY 2003-2004 Over-BASE Levy As Submitted On Budget | | | 0.00 |
| * f. FY 2003-2004 Equalization Status | | Equalized | EQ |
| 5. SPECIAL EDUCATION FUNDING (FY2004-2005): | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | |
| Block Grant Eligibility Status? | | | Yes |
| Block Grant Rates | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | 129.65 |
| Related Services Block Grant Rate [RSBG] per ANB | | | 43.21 |
| Threshold to Determine Disproportionate Costs | | | 1.2994876081 |
| Special Education Allowable Cost Payments | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | 777.90 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | N/A |
| c. Reimbursement for Disproportionate Costs (See Page 3) | | | 1,127.76 |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] | | | 1,905.66 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | 259.26 |
| Required Local Match | | | |
| * f(i). District's Required Match for IBG [5a X 0.33] | | | 256.71 |
| 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] | | | 85.56 |
| * f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] | | | 342.27 |

County: 26 Liberty
District: 0506 Whitlash Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 1,120.17

6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

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

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

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2003 County Taxable Value | 6,595,990.00 | 6,595,990.00 |
| b. FY 2003-04 County ANB (Budgeted) | 252 | 112 |
| c. County Retirement Mill Value per ANB | 26.17 | 58.89 |
| District | | |
| d. Tax Year 2003 District Taxable Value | 243,140.00 | N/A |
| e. FY 2003-04 District ANB (Budgeted) | 4 | N/A |
| f. District Debt Service Mill Value Per ANB | 60.78 | N/A |
| Statewide | | |
| ** g. Statewide Retirement Mill Value per ANB | 20.68 | 41.15 |
| h. Facility Guaranteed Mill Value per ANB | 23.93 | 47.61 |

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

County: 26 Liberty
District: 0506 Whitlash Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

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

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | 18.36 | N/A |
| (b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 12,443.53 | N/A |
| (c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment | 747.11 | N/A |
| (d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)] | 242,180.15 | N/A |
| (e) District taxable valuation (Tax Year 2003)*** | 243,140.00 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001 | 0.00 | N/A |

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|---|-----------|-----------|------------|
| a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB | 3,724.63 | 0.00 | 0.00 |
| b. FY2002-2003 amount to avoid reversion | 696.61 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4 | 1,127.76 | 0.00 | 0.00 |

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 26 Liberty
District: 0508 J-I K-12 Schools

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

| | | | |
|--|-------------------------|---------------------------|-----------------------------|
| 1. CERTIFIED ANB | | | |
| <u>* Budget Unit</u> | <u>FY 2004-2005 ANB</u> | <u>*Basic Entitlement</u> | <u>*Per ANB Entitlement</u> |
| E1 J-I K-6 | 25 | 13,106.94 | 100,715.00 |
| H1 J-I HS 9-12 | 30 | 220,646.00 | 160,912.50 |
| M1 J-I 7-8 | 13 | 75,019.64 | 69,784.00 |
| 2. * DIRECT STATE AID | | | 286,162.29 |
| 3. FY2005 BUDGET LIMITS | | | |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] | | | 75% |
| * b. BASE Budget | | | 525,665.26 |
| * c. Maximum Budget Limit | | | 657,816.14 |
| 4. PRIOR YEAR INFORMATION FOR BUDGETING: | | | |
| * a. FY 2003-2004 BASE Budget | | | 553,736.73 |
| * b. FY 2003-2004 Maximum Budget | | | 692,968.27 |
| * c. FY 2003-2004 ANB | | | 78 |
| * d. FY 2003-2004 Adopted General Fund Budget | | | 950,550.32 |
| * e. FY 2003-2004 Over-BASE Levy As Submitted On Budget | | | 396,813.59 |
| * f. FY 2003-2004 Equalization Status | | Always disequalized | DA |
| 5. SPECIAL EDUCATION FUNDING (FY2004-2005): | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | |
| Block Grant Eligibility Status? | | | Yes |
| Block Grant Rates | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | 129.65 |
| Related Services Block Grant Rate [RSBG] per ANB | | | 43.21 |
| Threshold to Determine Disproportionate Costs | | | 1.2994876081 |
| Special Education Allowable Cost Payments | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | 8,816.20 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | N/A |
| c. Reimbursement for Disproportionate Costs (See Page 3) | | | 0.00 |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] | | | 8,816.20 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | 2,938.28 |

County: 26 Liberty
District: 0508 J-I K-12 Schools

Required Local Match

| | |
|--|----------|
| * f(i). District's Required Match for IBG [5a X 0.33] | 2,909.35 |
| 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] | 969.63 |
| * f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] | 3,878.98 |

Minimum Special Education Budget To Avoid Reversions

| | |
|---|-----------|
| * g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] | 12,695.18 |
|---|-----------|

6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| County | Elementary | High School |
|---|-------------------|--------------------|
| a. Tax Year 2003 County Taxable Value | 6,595,990.00 | 6,595,990.00 |
| b. FY 2003-04 County ANB (Budgeted) | 252 | 112 |
| c. County Retirement Mill Value per ANB | 26.17 | 58.89 |
| District | | |
| d. Tax Year 2003 District Taxable Value | 2,806,492.00 | 2,806,492.00 |
| e. FY 2003-04 District ANB (Budgeted) | 48 | 30 |
| f. District Debt Service Mill Value Per ANB | 58.47 | 93.55 |
| Statewide | | |
| ** g. Statewide Retirement Mill Value per ANB | 20.68 | 41.15 |
| h. Facility Guaranteed Mill Value per ANB | 23.93 | 47.61 |

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

County: 26 Liberty
 District: 0508 J-I K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

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

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | 18.36 | 28.05 |
| (b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 105,906.44 | 131,956.16 |
| (c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment | 3,140.35 | 1,962.72 |
| (d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)] | 2,002,099.06 | 3,756,424.58 |
| (e) District taxable valuation (Tax Year 2003)*** | 2,806,492.00 | 2,806,492.00 |
| (f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001 | 0.00 | 950.00 |

Reimbursement For Disproportionate Costs

| | <u>EL</u> | <u>HS</u> | <u>K12</u> |
|---|-----------|-----------|------------|
| a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB | 4,477.38 | 2,629.57 | 7,106.95 |
| b. FY2002-2003 amount to avoid reversion | 8,707.62 | 5,050.42 | 13,758.04 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4 | 0.00 | 0.00 | 0.00 |

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 26 Liberty
District: 0510 Chester Elem

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

| | | | |
|--|-------------------------------------|-----------------------|-------------------------|
| 1. CERTIFIED ANB | | | |
| * Budget Unit | FY 2004-2005 ANB | *Basic Entitlement | *Per ANB Entitlement |
| E1 CHESTER K-6 | 104 | 14,497.07 | 418,152.80 |
| E2 RIVERVIEW K-8 | 30 | 19,859.00 | 120,843.00 |
| E3 SAGE CREEK K-8 | 19 | 19,859.00 | 76,554.80 |
| M1 CHESTER 7-8 | 39 | 59,574.42 | 209,098.50 |
| 2. * DIRECT STATE AID | | | 419,482.05 |
| 3. FY2005 BUDGET LIMITS | | | |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] | | | 100% |
| * b. BASE Budget | | | 801,099.91 |
| * c. Maximum Budget Limit | | | 1,013,921.35 |
| 4. PRIOR YEAR INFORMATION FOR BUDGETING: | | | |
| * a. FY 2003-2004 BASE Budget | | | 824,833.85 |
| * b. FY 2003-2004 Maximum Budget | | | 1,043,527.51 |
| * c. FY 2003-2004 ANB | | | 203 |
| * d. FY 2003-2004 Adopted General Fund Budget | | | 1,063,527.51 |
| * e. FY 2003-2004 Over-BASE Levy As Submitted On Budget | | | 238,693.66 |
| * f. FY 2003-2004 Equalization Status | Disequalized ANB under 30% 2nd year | | DU2 |
| 5. SPECIAL EDUCATION FUNDING (FY2004-2005): | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | |
| Block Grant Eligibility Status? | | | Yes |
| Block Grant Rates | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | 129.65 |
| Related Services Block Grant Rate [RSBG] per ANB | | | 43.21 |
| Threshold to Determine Disproportionate Costs | | | 1.2994876081 |
| Special Education Allowable Cost Payments | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | 24,892.80 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | N/A |
| c. Reimbursement for Disproportionate Costs (See Page 3) | | | 8,700.42 |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] | | | 33,593.22 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | 8,296.32 |

County: 26 Liberty
District: 0510 Chester Elem

Required Local Match

| | |
|--|-----------|
| * f(i). District's Required Match for IBG [5a X 0.33] | 8,214.62 |
| f(ii) District's Required Match for RSBG [5b X 0.33] | N/A |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] | 2,737.79 |
| * f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] | 10,952.41 |

Minimum Special Education Budget To Avoid Reversions

| | |
|---|-----------|
| * g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] | 35,845.21 |
|---|-----------|

6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| County | Elementary | High School |
|---|-------------------|--------------------|
| a. Tax Year 2003 County Taxable Value | 6,595,990.00 | 6,595,990.00 |
| b. FY 2003-04 County ANB (Budgeted) | 252 | 112 |
| c. County Retirement Mill Value per ANB | 26.17 | 58.89 |
| District | | |
| d. Tax Year 2003 District Taxable Value | 4,745,968.00 | N/A |
| e. FY 2003-04 District ANB (Budgeted) | 203 | N/A |
| f. District Debt Service Mill Value Per ANB | 23.38 | N/A |
| Statewide | | |
| ** g. Statewide Retirement Mill Value per ANB | 20.68 | 41.15 |
| h. Facility Guaranteed Mill Value per ANB | 23.93 | 47.61 |

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

County: 26 Liberty
 District: 0510 Chester Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

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

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | 18.36 | N/A |
| (b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 341,897.40 | N/A |
| (c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment | 16,656.06 | N/A |
| (d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)] | 6,583,041.53 | N/A |
| (e) District taxable valuation (Tax Year 2003)*** | 4,745,968.00 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001 | 1,837.00 | N/A |

Reimbursement For Disproportionate Costs

| | <u>EL</u> | <u>HS</u> | <u>K12</u> |
|---|-----------|-----------|------------|
| a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB | 68,597.03 | 0.00 | 0.00 |
| b. FY2002-2003 amount to avoid reversion | 36,049.57 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4 | 8,700.42 | 0.00 | 0.00 |

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 26 Liberty
District: 0511 Chester H S

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

| | | | |
|--|-------------------------------------|-----------------------|-------------------------|
| 1. CERTIFIED ANB | | | |
| * Budget Unit | FY 2004-2005 ANB | *Basic Entitlement | *Per ANB Entitlement |
| H1 CHESTER HS 9-12 | 87 | 220,646.00 | 465,406.50 |
| 2. * DIRECT STATE AID | | | 306,665.47 |
| 3. FY2005 BUDGET LIMITS | | | |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] | | | 85% |
| * b. BASE Budget | | | 566,137.08 |
| * c. Maximum Budget Limit | | | 710,115.05 |
| 4. PRIOR YEAR INFORMATION FOR BUDGETING: | | | |
| * a. FY 2003-2004 BASE Budget | | | 567,458.91 |
| * b. FY 2003-2004 Maximum Budget | | | 710,243.66 |
| * c. FY 2003-2004 ANB | | | 90 |
| * d. FY 2003-2004 Adopted General Fund Budget | | | 730,243.66 |
| * e. FY 2003-2004 Over-BASE Levy As Submitted On Budget | | | 162,784.75 |
| * f. FY 2003-2004 Equalization Status | Disqualified ANB under 30% 1st year | | DU1 |
| 5. SPECIAL EDUCATION FUNDING (FY2004-2005): | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | |
| Block Grant Eligibility Status? | | | Yes |
| Block Grant Rates | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | 129.65 |
| Related Services Block Grant Rate [RSBG] per ANB | | | 43.21 |
| Threshold to Determine Disproportionate Costs | | | 1.2994876081 |
| Special Education Allowable Cost Payments | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | 11,279.55 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | N/A |
| c. Reimbursement for Disproportionate Costs (See Page 3) | | | 0.00 |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] | | | 11,279.55 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | 3,759.27 |
| Required Local Match | | | |
| * f(i). District's Required Match for IBG [5a X 0.33] | | | 3,722.25 |
| f(ii) District's Required Match for RSBG [5b X 0.33] | | | N/A |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] | | | 1,240.56 |
| * f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] | | | 4,962.81 |

County: 26 Liberty
District: 0511 Chester H S

Minimum Special Education Budget To Avoid Reversions

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

6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

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

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

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| County | Elementary | High School |
|---|-------------------|--------------------|
| a. Tax Year 2003 County Taxable Value | 6,595,990.00 | 6,595,990.00 |
| b. FY 2003-04 County ANB (Budgeted) | 252 | 112 |
| c. County Retirement Mill Value per ANB | 26.17 | 58.89 |
| District | | |
| d. Tax Year 2003 District Taxable Value | N/A | 5,108,924.00 |
| e. FY 2003-04 District ANB (Budgeted) | N/A | 90 |
| f. District Debt Service Mill Value Per ANB | N/A | 56.77 |
| Statewide | | |
| ** g. Statewide Retirement Mill Value per ANB | 20.68 | 41.15 |
| h. Facility Guaranteed Mill Value per ANB | 23.93 | 47.61 |

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

County: 26 Liberty
 District: 0511 Chester H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

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

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | N/A | 28.05 |
| (b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | N/A | 242,775.22 |
| (c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment | N/A | 5,982.92 |
| (d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)] | N/A | 6,977,665.83 |
| (e) District taxable valuation (Tax Year 2003)*** | N/A | 5,108,924.00 |
| (f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001 | N/A | 1,869.00 |

Reimbursement For Disproportionate Costs

| | <u>EL</u> | <u>HS</u> | <u>K12</u> |
|---|-----------|-----------|------------|
| a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB | 0.00 | 23,073.03 | 0.00 |
| b. FY2002-2003 amount to avoid reversion | 0.00 | 17,937.71 | 0.00 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4 | 0.00 | 0.00 | 0.00 |

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 26 Liberty
District: 1224 Liberty Elem

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

| | | | |
|--|-------------------------------------|-------------|--------------|
| 1. CERTIFIED ANB | FY 2004-2005 | *Basic | *Per ANB |
| * Budget Unit | ANB | Entitlement | Entitlement |
| E1 LIBERTY K-8 | 12 | 19,859.00 | 48,358.80 |
| 2. * DIRECT STATE AID | | | 30,493.36 |
| 3. FY2005 BUDGET LIMITS | | | |
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] | | | 75% |
| * b. BASE Budget | | | 56,959.77 |
| * c. Maximum Budget Limit | | | 71,329.34 |
| 4. PRIOR YEAR INFORMATION FOR BUDGETING: | | | |
| * a. FY 2003-2004 BASE Budget | | | 52,376.23 |
| * b. FY 2003-2004 Maximum Budget | | | 65,582.74 |
| * c. FY 2003-2004 ANB | | | 11 |
| * d. FY 2003-2004 Adopted General Fund Budget | | | 73,150.81 |
| * e. FY 2003-2004 Over-BASE Levy As Submitted On Budget | | | 0.00 |
| * f. FY 2003-2004 Equalization Status | Disqualified ANB under 30% 1st year | | DU1 |
| 5. SPECIAL EDUCATION FUNDING (FY2004-2005): | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | |
| Block Grant Eligibility Status? | | | Yes |
| Block Grant Rates | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | 129.65 |
| Related Services Block Grant Rate [RSBG] per ANB | | | 43.21 |
| Threshold to Determine Disproportionate Costs | | | 1.2994876081 |
| Special Education Allowable Cost Payments | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | 1,555.80 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | N/A |
| c. Reimbursement for Disproportionate Costs (See Page 3) | | | 0.00 |
| * d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] | | | 1,555.80 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | 518.52 |
| Required Local Match | | | |
| * f(i). District's Required Match for IBG [5a X 0.33] | | | 513.41 |
| 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] | | | 171.11 |
| * f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] | | | 684.52 |

County: 26 Liberty
District: 1224 Liberty Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 2,240.32

6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

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

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

h. Total Flex Fund Entitlement (estimated) 0.00

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2003 County Taxable Value | 6,595,990.00 | 6,595,990.00 |
| b. FY 2003-04 County ANB (Budgeted) | 252 | 112 |
| c. County Retirement Mill Value per ANB | 26.17 | 58.89 |
| District | | |
| d. Tax Year 2003 District Taxable Value | 119,816.00 | N/A |
| e. FY 2003-04 District ANB (Budgeted) | 11 | N/A |
| f. District Debt Service Mill Value Per ANB | 10.89 | N/A |
| Statewide | | |
| ** g. Statewide Retirement Mill Value per ANB | 20.68 | 41.15 |
| h. Facility Guaranteed Mill Value per ANB | 23.93 | 47.61 |

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

County: 26 Liberty
District: 1224 Liberty Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

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

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | 18.36 | N/A |
| (b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 22,198.05 | N/A |
| (c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment | 719.66 | N/A |
| (d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)] | 420,769.16 | N/A |
| (e) District taxable valuation (Tax Year 2003)*** | 119,816.00 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001 | 301.00 | N/A |

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|---|-----------|-----------|------------|
| a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB | 2,263.98 | 0.00 | 0.00 |
| b. FY2002-2003 amount to avoid reversion | 2,263.98 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4 | 0.00 | 0.00 | 0.00 |

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

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