

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 44 Rosebud
District: 0789 Birney 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 BIRNEY K-8	8	19,859.00	32,242.40
2. * DIRECT STATE AID			23,289.33
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			43,271.47
* c. Maximum Budget Limit			54,175.76
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			65,582.74
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			13,206.51
* f. FY 2003-2004 Equalization Status		Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			1,037.20
* 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]			1,037.20
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			345.68
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			342.28
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]			114.07
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			456.35

County: 44 Rosebud
District: 0789 Birney Elem

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 1,493.55

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	84,797,130.00	84,797,130.00
b. FY 2003-04 County ANB (Budgeted)	1,333	679
c. County Retirement Mill Value per ANB	63.61	124.89
District		
d. Tax Year 2003 District Taxable Value	263,736.00	N/A
e. FY 2003-04 District ANB (Budgeted)	11	N/A
f. District Debt Service Mill Value Per ANB	23.98	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: 44 Rosebud
 District: 0789 Birney 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)***	263,736.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	157.00	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	2,786.44	0.00	0.00
b. FY2002-2003 amount to avoid reversion	2,786.44	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.

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 44 Rosebud
District: 0790 Forsyth 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 FORSYTH K-6	216	15,092.84	866,052.00
M1 FORSYTH 7-8	69	52,955.04	369,426.00
2. * DIRECT STATE AID			582,676.06
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			1,099,476.99
* c. Maximum Budget Limit			1,377,424.96
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			1,120,486.21
* b. FY 2003-2004 Maximum Budget			1,403,664.29
* c. FY 2003-2004 ANB			299
* d. FY 2003-2004 Adopted General Fund Budget			1,495,607.24
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			375,121.03
* f. FY 2003-2004 Equalization Status		Disqualified ANB under 30% 3rd year	DU3
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			36,950.25
* 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].....			36,950.25
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			12,314.85

County: 44 Rosebud
District: 0790 Forsyth Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	12,193.58
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	4,063.90
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	16,257.48

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	53,207.73
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2003 County Taxable Value	84,797,130.00	84,797,130.00
b. FY 2003-04 County ANB (Budgeted)	1,333	679
c. County Retirement Mill Value per ANB	63.61	124.89
District		
d. Tax Year 2003 District Taxable Value	4,178,963.00	N/A
e. FY 2003-04 District ANB (Budgeted)	299	N/A
f. District Debt Service Mill Value Per ANB	13.98	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: 44 Rosebud
District: 0790 Forsyth 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	469,351.78	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	19,721.59	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	8,979,387.07	N/A
(e) District taxable valuation (Tax Year 2003)***	4,178,963.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	4,800.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	58,374.80	0.00	0.00
b. FY2002-2003 amount to avoid reversion	51,549.14	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.

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 44 Rosebud
District: 0791 Forsyth H S

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

1. CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
H1 FORSYTH HS 9-12	153	220,646.00	815,949.00
2. * DIRECT STATE AID			463,357.96
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			868,964.61
* c. Maximum Budget Limit			1,087,858.54
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			879,759.28
* b. FY 2003-2004 Maximum Budget			1,101,324.48
* c. FY 2003-2004 ANB			159
* d. FY 2003-2004 Adopted General Fund Budget			1,121,416.22
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			241,656.94
* 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]			19,836.45
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			6,623.66
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			26,460.11
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			6,611.13
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			6,546.03
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			2,181.67
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			8,727.70

County: 44 Rosebud
District: 0791 Forsyth H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 28,564.15

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	84,797,130.00	84,797,130.00
b. FY 2003-04 County ANB (Budgeted)	1,333	679
c. County Retirement Mill Value per ANB	63.61	124.89
District		
d. Tax Year 2003 District Taxable Value	N/A	4,769,839.00
e. FY 2003-04 District ANB (Budgeted)	N/A	159
f. District Debt Service Mill Value Per ANB	N/A	30.00
Statewide		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 44 Rosebud
 District: 0791 Forsyth 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	369,431.62
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	14,006.28
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	10,755,433.10
(e) District taxable valuation (Tax Year 2003)***	N/A	4,769,839.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	5,986.00

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	52,768.60	0.00
b. FY2002-2003 amount to avoid reversion	0.00	27,864.40	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	6,623.66	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: 44 Rosebud
District: 0792 Lame Deer 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 LAME DEER K-6	258	14,894.25	1,033,367.40
M1 LAME DEER 7-8	87	55,161.50	465,406.50
2. * DIRECT STATE AID			701,266.86
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			1,455,215.39
* c. Maximum Budget Limit			1,819,019.24
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			1,659,676.33
* b. FY 2003-2004 Maximum Budget			2,074,595.41
* c. FY 2003-2004 ANB			401
* d. FY 2003-2004 Adopted General Fund Budget			1,659,676.33
* 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]			44,729.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			14,907.45
c. Reimbursement for Disproportionate Costs (See Page 3)			83,328.78
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			142,965.48
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			N/A

County: 44 Rosebud
District: 0792 Lame Deer Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	14,760.65
f(ii) District's Required Match for RSBG [5b X 0.33]	4,919.46
* 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)]	19,680.11

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	79,316.81
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2003 County Taxable Value	84,797,130.00	84,797,130.00
b. FY 2003-04 County ANB (Budgeted)	1,333	679
c. County Retirement Mill Value per ANB	63.61	124.89
District		
d. Tax Year 2003 District Taxable Value	100,878.00	N/A
e. FY 2003-04 District ANB (Budgeted)	401	N/A
f. District Debt Service Mill Value Per ANB	.25	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: 44 Rosebud
 District: 0792 Lame Deer 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	623,879.31	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	70,224.44	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	12,743,744.85	N/A
(e) District taxable valuation (Tax Year 2003)***	100,878.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	12,643.00	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	319,519.81	0.00	0.00
b. FY2002-2003 amount to avoid reversion	85,570.54	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	83,328.78	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: 44 Rosebud
District: 0794 Rosebud 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 ROSEBUD K-6	51	15,490.02	205,326.00
M1 ROSEBUD 7-8	14	48,542.12	75,148.50
2. * DIRECT STATE AID			153,994.47
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			87%
* b. BASE Budget			289,025.60
* c. Maximum Budget Limit			363,375.22
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			250,921.49
* b. FY 2003-2004 Maximum Budget			314,214.10
* c. FY 2003-2004 ANB			55
* d. FY 2003-2004 Adopted General Fund Budget			327,284.82
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			76,363.33
* 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]			8,427.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			356.20
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			8,783.45
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			2,808.65

County: 44 Rosebud
District: 0794 Rosebud Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	2,780.99
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]	926.85
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	3,707.84

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	12,135.09
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2003 County Taxable Value	84,797,130.00	84,797,130.00
b. FY 2003-04 County ANB (Budgeted)	1,333	679
c. County Retirement Mill Value per ANB	63.61	124.89
District		
d. Tax Year 2003 District Taxable Value	1,855,030.00	N/A
e. FY 2003-04 District ANB (Budgeted)	55	N/A
f. District Debt Service Mill Value Per ANB	33.73	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: 44 Rosebud
 District: 0794 Rosebud 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	106,154.30	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	3,598.32	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	2,015,058.10	N/A
(e) District taxable valuation (Tax Year 2003)***	1,855,030.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	160.00	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	11,753.34	0.00	0.00
b. FY2002-2003 amount to avoid reversion	8,359.32	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	356.20	0.00	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 44 Rosebud
District: 0795 Rosebud 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 ROSEBUD HS 9-12	39	220,646.00	209,098.50
2. * DIRECT STATE AID			192,095.79
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			78%
* b. BASE Budget			352,616.01
* c. Maximum Budget Limit			441,416.43
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			301,108.33
* b. FY 2003-2004 Maximum Budget			376,681.86
* c. FY 2003-2004 ANB			29
* d. FY 2003-2004 Adopted General Fund Budget			409,356.27
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			108,247.94
* f. FY 2003-2004 Equalization Status	Disequalized ANB under 30% 3rd year		DU3
5. SPECIAL EDUCATION FUNDING (FY2004-2005):			
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.			
Block Grant Eligibility Status?			Yes
Block Grant Rates			
Instructional Block Grant Rate [IBG] per ANB			129.65
Related Services Block Grant Rate [RSBG] per ANB			43.21
Threshold to Determine Disproportionate Costs			1.2994876081
Special Education Allowable Cost Payments			
* a. Instructional Block Grant Entitlement [IBG rate X ANB]			5,056.35
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			N/A
c. Reimbursement for Disproportionate Costs (See Page 3)			762.46
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			5,818.81
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			1,685.19
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			1,668.60
f(ii) District's Required Match for RSBG [5b X 0.33]			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]			556.11
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			2,224.71

County: 44 Rosebud
District: 0795 Rosebud H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 7,281.06

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	84,797,130.00	84,797,130.00
b. FY 2003-04 County ANB (Budgeted)	1,333	679
c. County Retirement Mill Value per ANB	63.61	124.89
District		
d. Tax Year 2003 District Taxable Value	N/A	2,420,086.00
e. FY 2003-04 District ANB (Budgeted)	N/A	29
f. District Debt Service Mill Value Per ANB	N/A	83.45
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: 44 Rosebud
 District: 0795 Rosebud 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	130,103.79
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	2,126.10
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	3,709,048.41
(e) District taxable valuation (Tax Year 2003)***	N/A	2,420,086.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,289.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	8,242.81	0.00
b. FY2002-2003 amount to avoid reversion	0.00	4,876.27	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	762.46	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: 44 Rosebud
District: 0796 Colstrip 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 COLSTRIP K-6	338	14,099.89	1,351,087.40
M1 COLSTRIP 7-8	138	63,987.34	736,471.50
2. * DIRECT STATE AID			968,043.82
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			77%
* b. BASE Budget			1,953,583.23
* c. Maximum Budget Limit			2,445,137.13
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			1,975,771.97
* b. FY 2003-2004 Maximum Budget			2,488,671.78
* c. FY 2003-2004 ANB			507
* d. FY 2003-2004 Adopted General Fund Budget			3,794,459.78
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			1,221,181.40
* 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]			61,713.40
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			20,567.96
c. Reimbursement for Disproportionate Costs (See Page 3)			75,623.16
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			157,904.52
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			N/A

County: 44 Rosebud
District: 0796 Colstrip Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	20,365.42
f(ii) District's Required Match for RSBG [5b X 0.33]	6,787.43
* 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)]	27,152.85

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	109,434.21
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	84,797,130.00	84,797,130.00
b. FY 2003-04 County ANB (Budgeted)	1,333	679
c. County Retirement Mill Value per ANB	63.61	124.89
District		
d. Tax Year 2003 District Taxable Value	76,596,016.00	N/A
e. FY 2003-04 District ANB (Budgeted)	507	N/A
f. District Debt Service Mill Value Per ANB	151.08	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: 44 Rosebud
 District: 0796 Colstrip 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	774,221.23	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	63,189.41	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	15,374,859.35	N/A
(e) District taxable valuation (Tax Year 2003)***	76,596,016.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures	338,993.87	0.00	0.00
Total K-12 expenditure prorated by FY03 ANB			
b. FY2002-2003 amount to avoid reversion	115,380.83	0.00	0.00
c. Reimbursement for disproportionate costs	75,623.16	0.00	0.00
If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4			

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2004-2005

County: 44 Rosebud
District: 0797 Colstrip 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 COLSTRIP HS 9-12	282	220,646.00	1,494,811.50
2. * DIRECT STATE AID			766,809.50
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			81%
* b. BASE Budget			1,503,225.62
* c. Maximum Budget Limit			1,884,640.30
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			1,643,164.75
* b. FY 2003-2004 Maximum Budget			2,091,995.28
* c. FY 2003-2004 ANB			303
* d. FY 2003-2004 Adopted General Fund Budget			2,694,742.91
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			863,033.19
* 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]			36,561.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			12,185.22
c. Reimbursement for Disproportionate Costs (See Page 3)			44,724.64
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			93,471.16
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			N/A
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			12,065.23
f(ii) District's Required Match for RSBG [5b X 0.33]			4,021.12
* 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)]			16,086.35

County: 44 Rosebud
District: 0797 Colstrip H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 64,832.87

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	84,797,130.00	84,797,130.00
b. FY 2003-04 County ANB (Budgeted)	1,333	679
c. County Retirement Mill Value per ANB	63.61	124.89
District		
d. Tax Year 2003 District Taxable Value	N/A	76,596,016.00
e. FY 2003-04 District ANB (Budgeted)	N/A	303
f. District Debt Service Mill Value Per ANB	N/A	252.79
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: 44 Rosebud
 District: 0797 Colstrip 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	631,051.21
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	60,862.96
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	19,408,192.47
(e) District taxable valuation (Tax Year 2003)***	N/A	76,596,016.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	0.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	195,697.69	0.00
b. FY2002-2003 amount to avoid reversion	0.00	64,553.21	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	44,724.64	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: 44 Rosebud
District: 0800 Ashland 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 ASHLAND K-6	47	15,092.84	189,240.80
M1 ASHLAND 7-8	15	52,955.04	80,512.50
2. * DIRECT STATE AID			150,997.13
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			309,281.40
* c. Maximum Budget Limit			386,601.75
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			275,080.31
* b. FY 2003-2004 Maximum Budget			350,574.78
* c. FY 2003-2004 ANB			54
* d. FY 2003-2004 Adopted General Fund Budget			320,000.00
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget			44,919.69
* 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]			8,038.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			2,679.02
c. Reimbursement for Disproportionate Costs (See Page 3)			17,168.72
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			27,886.04
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			N/A

County: 44 Rosebud
District: 0800 Ashland Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	2,652.64
f(ii) District's Required Match for RSBG [5b X 0.33]	884.08
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	3,536.72

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	14,254.04
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2004-2005 Appropriation (estimated) 0.00

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

FY2004-2005 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2003 County Taxable Value	84,797,130.00	84,797,130.00
b. FY 2003-04 County ANB (Budgeted)	1,333	679
c. County Retirement Mill Value per ANB	63.61	124.89
District		
d. Tax Year 2003 District Taxable Value	754,015.00	N/A
e. FY 2003-04 District ANB (Budgeted)	54	N/A
f. District Debt Service Mill Value Per ANB	13.96	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: 44 Rosebud
 District: 0800 Ashland 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	104,763.19	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	10,759.04	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	2,120,988.14	N/A
(e) District taxable valuation (Tax Year 2003)***	754,015.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	1,367.00	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	60,200.67	0.00	0.00
b. FY2002-2003 amount to avoid reversion	13,296.68	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	17,168.72	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: 44 Rosebud
District: 1230 Lame Deer H S

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

1. CERTIFIED ANB	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
H1 LAME DEER HS 9-12	173	220,646.00	921,744.00
2. * DIRECT STATE AID			510,648.33
3. FY2005 BUDGET LIMITS			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]			75%
* b. BASE Budget			971,112.43
* c. Maximum Budget Limit			1,213,890.54
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a. FY 2003-2004 BASE Budget			1,124,714.72
* b. FY 2003-2004 Maximum Budget			1,405,893.40
* c. FY 2003-2004 ANB			210
* d. FY 2003-2004 Adopted General Fund Budget			1,124,714.72
* 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]			22,429.45
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]			7,475.33
c. Reimbursement for Disproportionate Costs (See Page 3)			10,952.67
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]			40,857.45
Prorated Cooperative Cost Payments (Members of Cooperatives Only)			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)			N/A
Required Local Match			
* f(i). District's Required Match for IBG [5a X 0.33]			7,401.72
f(ii) District's Required Match for RSBG [5b X 0.33]			2,466.86
* 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)]			9,868.58

County: 44 Rosebud
District: 1230 Lame Deer H S

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions
 [5a + 5b + 5f(iv)] 39,773.36

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:

	Elementary	High School
County		
a. Tax Year 2003 County Taxable Value	84,797,130.00	84,797,130.00
b. FY 2003-04 County ANB (Budgeted)	1,333	679
c. County Retirement Mill Value per ANB	63.61	124.89
District		
d. Tax Year 2003 District Taxable Value	N/A	1,109,511.00
e. FY 2003-04 District ANB (Budgeted)	N/A	210
f. District Debt Service Mill Value Per ANB	N/A	5.28
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: 44 Rosebud
 District: 1230 Lame Deer 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	462,507.13
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	21,868.55
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	13,586,737.82
(e) District taxable valuation (Tax Year 2003)***	N/A	1,109,511.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	12,477.00

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	85,070.78	0.00
b. FY2002-2003 amount to avoid reversion	0.00	44,393.74	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	10,952.67	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.