

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

**2005 Legislative Revision:**

**County: 53 Valley**

**District: 0926 Glasgow K-12 Schools**

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

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	GLASGOW K-6	413	15,409.00	1,786,142.40	414	15,611.75	1,790,425.80
H1	GLASGOW HS 9-12	230	225,273.00	1,271,152.50	237	225,273.00	1,309,425.00
M1	GLASGOW 7-8	134	54,065.52	743,800.50	123	51,812.79	683,080.50
<b>2.</b>	<b>* DIRECT STATE AID</b>						1,847,949.60
<b>3.</b>	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
	* b. BASE Budget						3,508,470.07
	* c. Maximum Budget Limit						4,385,587.59
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						4,332,258.73
	* e. Highest Budget With A Vote						4,385,587.59
	* f. Highest Voted Amount (3e-3d)						53,328.86
<b>4.</b>	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget						3,300,088.74
	* b. FY 2004-2005 Maximum Budget						4,125,110.92
	* c. FY 2004-2005 ANB						782
	* d. FY 2004-2005 Adopted General Fund Budget						4,123,877.40
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						823,788.66
	* f. FY 2004-2005 Equalization Status					Equalized	EQ
<b>5.</b>	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b>						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB						138.71
	Related Services Block Grant Rate [RSBG] per ANB						46.23
	Threshold to Determine Disproportionate Costs						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						107,777.67
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						35,920.71
	c. Reimbursement for Disproportionate Costs (See Final Page)						0.00
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						143,698.38
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A

**County: 53 Valley**

**District: 0926 Glasgow K-12 Schools**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	35,566.63
f(ii) District's Required Match for RSBG [5b X 0.33]	11,853.84
* 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)]	47,420.47

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	191,118.85
---	------------

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	24,735,295.00	24,735,295.00
b. FY 2004-05 County ANB (Budgeted)	860	406
c. County Retirement Mill Value per ANB	28.76	60.92
<b>District</b>		
d. Tax Year 2004 District Taxable Value	12,118,815.00	12,118,815.00
e. FY 2004-05 District ANB (Budgeted)	545	237
f. District Debt Service Mill Value Per ANB	22.24	51.13
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

**County: 53 Valley**  
**District: 0926 Glasgow K-12 Schools**

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	850,363.59	522,295.27
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	37,683.48	16,387.13
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	16,615,360.68	15,373,995.70
(e) District taxable valuation (Tax Year 2004)***	12,118,815.00	12,118,815.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	4,497.00	3,255.00

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	137,999.34	64,940.86	202,940.20
b. FY2003-2004 amount to avoid reversion	112,683.03	53,078.49	165,761.52
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 53 Valley**

**District: 0927 Frazer Elem**

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

1. CERTIFIED ANB		FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	FRAZER K-6	49	15,611.75	213,698.80	60	15,206.25	261,606.00
M1	FRAZER 7-8	15	51,812.79	83,707.50	20	56,318.25	111,585.00
2. * DIRECT STATE AID .....							198,787.83
3. FY2006 BUDGET LIMITS							
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						100%
* b.	BASE Budget .....						389,253.10
* c.	Maximum Budget Limit .....						493,813.10
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						479,074.32
* e.	Highest Budget With A Vote .....						493,813.10
* f.	Highest Voted Amount (3e-3d) .....						14,738.78
4. PRIOR YEAR INFORMATION FOR BUDGETING:							
* a.	FY 2004-2005 BASE Budget .....						329,169.86
* b.	FY 2004-2005 Maximum Budget .....						418,991.08
* c.	FY 2004-2005 ANB .....						71
* d.	FY 2004-2005 Adopted General Fund Budget .....						418,991.08
* e.	FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						89,821.22
* f.	FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status? .....							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB .....							138.71
Related Services Block Grant Rate [RSBG] per ANB .....							46.23
Threshold to Determine Disproportionate Costs .....							1.314737924
<b>Special Education Allowable Cost Payments</b>							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						8,877.44
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs (See Final Page).....						14,192.00
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						23,069.44
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,958.72

**County: 53 Valley**  
**District: 0927 Frazer Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,929.56
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]	976.38
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	3,905.94

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	12,783.38
---	-----------

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	24,735,295.00	24,735,295.00
b. FY 2004-05 County ANB (Budgeted)	860	406
c. County Retirement Mill Value per ANB	28.76	60.92
<b>District</b>		
d. Tax Year 2004 District Taxable Value	1,428,820.00	N/A
e. FY 2004-05 District ANB (Budgeted)	71	N/A
f. District Debt Service Mill Value Per ANB	20.12	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 53 Valley  
 District: 0927 Frazer Elem

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	129,891.56	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	10,818.84	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	2,632,691.58	N/A
(e) District taxable valuation (Tax Year 2004)***	1,428,820.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	1,204.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	59,633.11	0.00	0.00
b. FY2003-2004 amount to avoid reversion	18,371.05	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	14,192.00	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 53 Valley**

**District: 0928 Frazer H S**

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

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 FRAZER HS 9-12	51	225,273.00	284,146.50	50	225,273.00	278,587.50
2. * DIRECT STATE AID .....						227,710.52
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						80%
* b. BASE Budget .....						429,080.95
* c. Maximum Budget Limit .....						537,794.30
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						463,502.08
* e. Highest Budget With A Vote .....						537,794.30
* f. Highest Voted Amount (3e-3d) .....						74,292.22
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						429,131.49
* b. FY 2004-2005 Maximum Budget .....						543,428.07
* c. FY 2004-2005 ANB .....						51
* d. FY 2004-2005 Adopted General Fund Budget .....						463,552.62
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						34,421.13
* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						7,074.21
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						7,641.69
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						14,715.90
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,357.73

**County: 53 Valley**  
**District: 0928 Frazer H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,334.49
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	778.05
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	3,112.54

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	10,186.75
---	-----------

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value	24,735,295.00	24,735,295.00
b. FY 2004-05 County ANB (Budgeted)	860	406
c. County Retirement Mill Value per ANB	28.76	60.92
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	3,460,122.00
e. FY 2004-05 District ANB (Budgeted)	N/A	51
f. District Debt Service Mill Value Per ANB	N/A	67.85
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 53 Valley  
 District: 0928 Frazer H S

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	174,357.11
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	10,340.46
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	5,271,268.65
(e) District taxable valuation (Tax Year 2004)***	N/A	3,460,122.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,811.00

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	30,251.83	0.00
b. FY2003-2004 amount to avoid reversion	0.00	8,478.95	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	7,641.69	0.00

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

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

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

**2005 Legislative Revision:**

**County: 53 Valley**

**District: 0932 Hinsdale Elem**

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

1. CERTIFIED ANB		FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	HINSDALE K-6	49	15,206.25	213,698.80	56	15,206.25	244,188.00
M1	HINSDALE 7-8	16	56,318.25	89,284.00	19	56,318.25	106,010.50
2. * DIRECT STATE AID .....							188,510.18
3. FY2006 BUDGET LIMITS							
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						100%
* b.	BASE Budget .....						352,991.39
* c.	Maximum Budget Limit .....						445,315.11
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						462,471.88
* e.	Highest Budget With A Vote .....						462,471.88
* f.	Highest Voted Amount (3e-3d) .....						0.00
4. PRIOR YEAR INFORMATION FOR BUDGETING:							
* a.	FY 2004-2005 BASE Budget .....						315,315.30
* b.	FY 2004-2005 Maximum Budget .....						394,932.70
* c.	FY 2004-2005 ANB .....						73
* d.	FY 2004-2005 Adopted General Fund Budget .....						459,317.18
* e.	FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						144,001.88
* f.	FY 2004-2005 Equalization Status .....				Disequalized ANB under 30% 2nd year		DU2
5. SPECIAL EDUCATION FUNDING (FY2005-2006):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status? .....							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB .....							138.71
Related Services Block Grant Rate [RSBG] per ANB .....							46.23
Threshold to Determine Disproportionate Costs .....							1.314737924
<b>Special Education Allowable Cost Payments</b>							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						9,016.15
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						1,277.43
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						10,293.58
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,004.95

**County: 53 Valley**

**District: 0932 Hinsdale Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,975.33
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]	991.63
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	3,966.96

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	12,983.11
---	-----------

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	24,735,295.00	24,735,295.00
b. FY 2004-05 County ANB (Budgeted)	860	406
c. County Retirement Mill Value per ANB	28.76	60.92
<b>District</b>		
d. Tax Year 2004 District Taxable Value	3,456,896.00	N/A
e. FY 2004-05 District ANB (Budgeted)	73	N/A
f. District Debt Service Mill Value Per ANB	47.35	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 53 Valley  
 District: 0932 Hinsdale Elem

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	132,729.47	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	5,047.51	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	2,577,807.30	N/A
(e) District taxable valuation (Tax Year 2004)***	3,456,896.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	22,701.87	0.00	0.00
b. FY2003-2004 amount to avoid reversion	14,838.16	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	1,277.43	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 53 Valley**

**District: 0933 Hinsdale H S**

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

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 HINSDALE HS 9-12	36	225,273.00	200,709.00	38	225,273.00	211,840.50
2. * DIRECT STATE AID .....						195,389.73
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						100%
* b. BASE Budget .....						361,689.83
* c. Maximum Budget Limit .....						454,968.24
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						454,008.60
* e. Highest Budget With A Vote .....						454,968.24
* f. Highest Voted Amount (3e-3d) .....						959.64
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						358,714.07
* b. FY 2004-2005 Maximum Budget .....						451,032.84
* c. FY 2004-2005 ANB .....						40
* d. FY 2004-2005 Adopted General Fund Budget .....						451,032.84
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						92,318.77
* f. FY 2004-2005 Equalization Status .....				Equalized	EQ	
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						4,993.56
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						3,101.67
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						8,095.23
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,664.28

**County: 53 Valley**  
**District: 0933 Hinsdale H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	1,647.87
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]	549.21
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	2,197.08

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	7,190.64
---	----------

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	24,735,295.00	24,735,295.00
b. FY 2004-05 County ANB (Budgeted)	860	406
c. County Retirement Mill Value per ANB	28.76	60.92
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	4,093,736.00
e. FY 2004-05 District ANB (Budgeted)	N/A	40
f. District Debt Service Mill Value Per ANB	N/A	102.34
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 53 Valley  
 District: 0933 Hinsdale H S

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	153,588.89
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,533.05
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	4,484,260.17
(e) District taxable valuation (Tax Year 2004)***	N/A	4,093,736.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	391.00

### Reimbursement For Disproportionate Costs

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	16,347.13	0.00
b. FY2003-2004 amount to avoid reversion	0.00	6,535.86	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	3,101.67	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.

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

**2005 Legislative Revision:**

**County: 53 Valley**

**District: 0935 Opheim K-12 Schools**

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

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 OPHEIM K-6	25	13,381.50	109,090.00	29	14,395.25	126,532.80
H1 OPHEIM HS 9-12	19	225,273.00	106,010.50	26	225,273.00	145,021.50
M1 OPHEIM 7-8	13	76,592.82	72,553.00	12	65,329.17	66,975.00
<b>2. * DIRECT STATE AID</b>						287,656.44
<b>3. FY2006 BUDGET LIMITS</b>						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						100%
* b. BASE Budget						539,982.27
* c. Maximum Budget Limit						679,470.86
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						873,857.78
* e. Highest Budget With A Vote						917,058.26
* f. Highest Voted Amount (3e-3d)						43,200.48
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
* a. FY 2004-2005 BASE Budget						511,679.85
* b. FY 2004-2005 Maximum Budget						644,108.70
* c. FY 2004-2005 ANB						62
* d. FY 2004-2005 Adopted General Fund Budget						870,633.26
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						333,875.51
* f. FY 2004-2005 Equalization Status						Always disequalized DA
<b>5. SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
<b>Block Grant Eligibility Status?</b>						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						138.71
Related Services Block Grant Rate [RSBG] per ANB						46.23
Threshold to Determine Disproportionate Costs						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						7,906.47
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						2,635.11
c. Reimbursement for Disproportionate Costs (See Final Page)						7,430.49
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						17,972.07
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A

**County: 53 Valley**  
**District: 0935 Opheim K-12 Schools**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,609.13
f(ii) District's Required Match for RSBG [5b X 0.33]	869.58
* 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)]	3,478.71

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	14,020.29
---	-----------

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value	24,735,295.00	24,735,295.00
b. FY 2004-05 County ANB (Budgeted)	860	406
c. County Retirement Mill Value per ANB	28.76	60.92
<b>District</b>		
d. Tax Year 2004 District Taxable Value	3,067,114.00	3,067,114.00
e. FY 2004-05 District ANB (Budgeted)	38	24
f. District Debt Service Mill Value Per ANB	80.71	127.80
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

**County: 53 Valley**  
**District: 0935 Opheim K-12 Schools**

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	91,294.83	123,342.44
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,317.28	2,896.95
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	1,788,902.58	3,602,872.19
(e) District taxable valuation (Tax Year 2004)***	3,067,114.00	3,067,114.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	536.00

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	22,978.03	17,334.30	40,312.33
b. FY2003-2004 amount to avoid reversion	9,354.00	7,178.65	16,532.65
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	4,271.99	3,158.50	7,430.49

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

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

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

**2005 Legislative Revision:**

**County: 53 Valley**

**District: 0937 Nashua K-12 Schools**

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

1. <b>CERTIFIED ANB</b>	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	NASHUA K-6	75	14,800.75	326,895.00	72	15,206.25	313,840.80
H1	NASHUA HS 9-12	54	225,273.00	300,820.50	54	225,273.00	300,820.50
M1	NASHUA 7-8	28	60,823.71	156,163.00	24	56,318.25	133,878.00
<b>2.</b>	<b>* DIRECT STATE AID</b> .....						484,894.85
<b>3.</b>	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
	* b. BASE Budget .....						912,190.97
	* c. Maximum Budget Limit .....						1,140,238.71
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						1,107,994.79
	* e. Highest Budget With A Vote .....						1,140,238.71
	* f. Highest Voted Amount (3e-3d) .....						32,243.92
<b>4.</b>	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						847,111.88
	* b. FY 2004-2005 Maximum Budget .....						1,067,039.12
	* c. FY 2004-2005 ANB .....						153
	* d. FY 2004-2005 Adopted General Fund Budget .....						1,042,915.70
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						195,803.82
	* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
<b>5.</b>	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						21,777.47
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						7,258.11
	c. Reimbursement for Disproportionate Costs (See Final Page).....						2,657.42
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						31,693.00
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A

**County: 53 Valley**

**District: 0937 Nashua K-12 Schools**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	7,186.56
f(ii) District's Required Match for RSBG [5b X 0.33]	2,395.18
* 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)]	9,581.74

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	38,617.32
---	-----------

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	24,735,295.00	24,735,295.00
b. FY 2004-05 County ANB (Budgeted)	860	406
c. County Retirement Mill Value per ANB	28.76	60.92
<b>District</b>		
d. Tax Year 2004 District Taxable Value	1,995,508.00	1,995,508.00
e. FY 2004-05 District ANB (Budgeted)	99	54
f. District Debt Service Mill Value Per ANB	20.16	36.95
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

**County: 53 Valley**  
**District: 0937 Nashua K-12 Schools**

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	173,633.80	180,017.47
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	8,406.97	4,631.86
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	3,405,982.81	5,269,891.88
(e) District taxable valuation (Tax Year 2004)***	1,995,508.00	1,995,508.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	1,410.00	3,274.00

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	28,234.63	17,305.09	45,539.72
b. FY2003-2004 amount to avoid reversion	18,272.92	11,311.81	29,584.73
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	1,684.21	973.21	2,657.42

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

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

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

**2005 Legislative Revision:**

**County: 53 Valley**

**District: 0941 Lustre Elem**

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

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 LUSTRE K-8	32	20,275.00	139,612.80	33	20,275.00	143,972.40
2. * DIRECT STATE AID .....						73,418.59
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						96%
* b. BASE Budget .....						149,453.61
* c. Maximum Budget Limit .....						190,117.12
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						190,117.12
* e. Highest Budget With A Vote .....						217,500.00
* f. Highest Voted Amount (3e-3d) .....						27,382.88
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						137,470.82
* b. FY 2004-2005 Maximum Budget .....						175,729.22
* c. FY 2004-2005 ANB .....						32
* d. FY 2004-2005 Adopted General Fund Budget .....						187,807.93
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						35,200.20
* f. FY 2004-2005 Equalization Status .....					Disqualified ANB under 30% 1st year	DU1
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						4,438.72
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						8,035.53
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						12,474.25
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,479.36

**County: 53 Valley**  
**District: 0941 Lustre Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	1,464.78
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]	488.19
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	1,952.97

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	6,391.69
---	----------

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	24,735,295.00	24,735,295.00
b. FY 2004-05 County ANB (Budgeted)	860	406
c. County Retirement Mill Value per ANB	28.76	60.92
<b>District</b>		
d. Tax Year 2004 District Taxable Value	2,031,302.00	N/A
e. FY 2004-05 District ANB (Budgeted)	32	N/A
f. District Debt Service Mill Value Per ANB	63.48	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 53 Valley  
 District: 0941 Lustre Elem

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	52,509.39	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	5,672.03	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	1,088,574.37	N/A
(e) District taxable valuation (Tax Year 2004)***	2,031,302.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	28,217.28	0.00	0.00
b. FY2003-2004 amount to avoid reversion	6,182.57	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	8,035.53	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.