



School district consolidation in Montana
by Paul Richard Stremick

A dissertation submitted in partial fulfillment of the requirements for the degree of Doctor of Education
Montana State University

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Abstract:

The problem addressed in this study was the appropriate funding for public education in Montana during the past decade. The purpose was to define and develop a model which could be used to investigate the alternative of high school consolidation as a means for local taxpayers in Montana to save money, and for the state to reallocate school funding dollars back into the funding formula.

In order to create financial data that could be used to explore the fiscal implications of high school consolidation in Montana, a consolidation model was developed. The model was guided by the established parameters: (1) the number of high school districts in Montana would be reduced by approximately 10%; (2) the consolidated high school's enrollment would increase by no more than 50 students; (3) districts considered for consolidation were in close proximity to the receiving school district-isolated high school districts were not consolidated; (4) all possible consolidations within the size and distance limitations were explored; (5) an existing K-12 school district would not be divided to allow consolidation; and (6) the level of funding, or percent of the maximum budget, would remain constant for the receiving district.

The data generated by the model in this study revealed a number of items. First, in every scenario the state spent less money in the form of state aid by consolidating high school districts. The state spent an average of \$122,085.49 less per consolidation. Secondly, in every case but one, local taxpayers saved money by consolidating high school districts.

The state would recoup approximately \$3.7 million dollars per biennium from the consolidations. This money could be reinvested into the funding formula which would create a higher level of funding for K-12 public education without raising taxes.

By applying the data produced in this study, it is apparent that school consolidation under the guidelines specified in this model could be a viable alternative for increasing funding for K-12 public education without raising taxes. At the very least, the data produced could give local and state level decision makers the necessary data to make an informed decision on school consolidation.

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IN MONTANA

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A dissertation submitted in partial fulfillment
of the requirements for the degree

of

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APPROVAL

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This dissertation has been read by each member of the dissertation committee and has been found to be satisfactory regarding content, English usage, format, citations, bibliographic style, and consistency, and is ready for submission to the College of Graduate Studies.

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Date

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TABLE OF CONTENTS

1. INTRODUCTION	1
STATEMENT OF PROBLEM	5
THE PURPOSE	7
SIGNIFICANCE OF THE STUDY	7
DEFINITION OF TERMS	11
LIMITATIONS OF THE STUDY	13
SUMMARY	13
2. LITERATURE REVIEW	15
INTRODUCTION	15
HISTORICAL OVERVIEW OF SCHOOL FUNDING	15
A National Historical Overview of School Funding	15
A Montana Historical Overview of School Funding	18
SCHOOL CONSOLIDATION OVERVIEW	23
A National Overview of School Consolidation	23
A Montana Overview of School Consolidation	29
GEOGRAPHICS/DEMOGRAPHICS OF MONTANA	32
THE USE OF A MODEL	33
SCHOOL SIZE	34
SUMMARY	37
3. RESEARCH METHODOLOGY	39
INTRODUCTION	39
DATA SOURCES	40
DEVELOPMENT OF THE MODEL	49
SELECTION PROCESS	51
METHODOLOGY	55
SUMMARY	61
4. RESULTS	63
INTRODUCTION	63
RESULTS OF DATA ANALYSIS	64
DISCUSSION OF RESULTS	65
SUMMARY	70
5. CONCLUSIONS	72
INTRODUCTION	72
CONCLUSIONS	73
DISCUSSION OF BROADER IMPLICATIONS	76
SUMMARY	77
IMPLICATIONS FOR FURTHER RESEARCH	78
REFERENCES CITED	81
APPENDICES	87

TABLE OF CONTENTS - CONTINUED

APPENDIX A	88
Preliminary Budget Data Sheets	89
APPENDIX B	149
Budget Worksheets	150
APPENDIX C	157
Microsoft Excel Spreadsheet	158
APPENDIX D	165
General Fund Summary Reports	166

LIST OF TABLES

Table	Page
1. Enrollment Figures as Reported by the Office of Public Instruction (2000a)	31
2. High School Enrollment Figures by Size 1996-97. Source: OPI Enrollments as of October 7, 1996	53
3. Distances between School Districts	54
4. High School Districts with an Enrollment of 50 or Fewer and 25 or Fewer Miles to the Nearest High School District	54
5. Cross Reference of Data from the Preliminary Budget Data Sheets and the Spreadsheet	57
6. Comparison of Figures Before and After Consolidating High School Districts	66

LIST OF FIGURES

Figure	Page
1. Montana School Funding for the General Fund	3
2. Comparison Between the Increase in Funding for K-12 Education in Montana and the Increase in the CPI-U During the Last Decade.. ..	4
3. Federal Funds for K-12 Education as Reported by the National Center for Education Statistics	17
4. Enrollment Figures as Reported by the Office of Public Instruction (2000a)	31
5. Step by Step Process for Entering and Creating Data for the Consolidated District.	60

ABSTRACT

The problem addressed in this study was the appropriate funding for public education in Montana during the past decade. The purpose was to define and develop a model which could be used to investigate the alternative of high school consolidation as a means for local taxpayers in Montana to save money, and for the state to reallocate school funding dollars back into the funding formula.

In order to create financial data that could be used to explore the fiscal implications of high school consolidation in Montana, a consolidation model was developed. The model was guided by the established parameters: (1) the number of high school districts in Montana would be reduced by approximately 10%; (2) the consolidated high school's enrollment would increase by no more than 50 students; (3) districts considered for consolidation were in close proximity to the receiving school district--isolated high school districts were not consolidated; (4) all possible consolidations within the size and distance limitations were explored; (5) an existing K-12 school district would not be divided to allow consolidation; and (6) the level of funding, or percent of the maximum budget, would remain constant for the receiving district.

The data generated by the model in this study revealed a number of items. First, in every scenario the state spent less money in the form of state aid by consolidating high school districts. The state spent an average of \$122,085.49 less per consolidation. Secondly, in every case but one, local taxpayers saved money by consolidating high school districts.

The state would recoup approximately \$3.7 million dollars per biennium from the consolidations. This money could be reinvested into the funding formula which would create a higher level of funding for K-12 public education without raising taxes.

By applying the data produced in this study, it is apparent that school consolidation under the guidelines specified in this model could be a viable alternative for increasing funding for K-12 public education without raising taxes. At the very least, the data produced could give local and state level decision makers the necessary data to make an informed decision on school consolidation.

CHAPTER 1

INTRODUCTION

Since the United States Constitution makes no specific reference to education or the funding of education, the individual states reserve authority over schools and the rights and responsibilities to fund public education. Although the federal government does provide some financial support to states for public education, it is typically in the form of grants designated for specific purposes. Webb, McCarthy, and Thomas (1988) stated in their finance study, "School districts derive approximately 10% of their revenue from federal sources such as the Title Programs" (p.229). Thus, the major responsibility for funding public education rests with states and local school districts. Because no federal guidelines exist, funding schemes for public education vary from state to state and are usually based upon each state's criteria for raising and allocating revenue.

During each session of the Montana legislature, school funding emerges as a major issue and is heavily debated, typically throughout the legislative session. Due to this lengthy debate, school funding is generally one of the last issues resolved by the legislature. Some believe the money allocated to schools is based on what is left in the budget, not on what schools need to operate effectively. The issue of under-funding schools is not new. Cummings, Johnson, Kuehn, and Selvig (1999) stated in regard to school finance in Montana, "The pattern of under-funding schools was established in the beginning and it has never changed" (p. 1).

The funding of K-12 education in Montana was drastically altered after a 1988 legal decision (Helena Elementary School District No.1 et al. v. State of Montana et al.). The decision mandated the state to create a funding formula that would minimize spending disparities between school districts. Cummings, Johnson, Kuehn, and Selvig (1999) stated, "On January 13, 1988, Judge Henry Lobel handed down the court's decision . . . which would bring about dramatic changes in [Montana's] school finance" (p. 20). The funding formula (Figure 1) adopted by the Montana legislature as a result of the decision was embodied in House Bill 667 (HB 667) and is in use at the time of this writing. HB 667 mandated a yearly minimum base amount for school equity (BASE) budget as an expenditure plan for each school district which must be adopted without a vote of the people. Furthermore, HB 667 created a potential maximum budget, or cap, beyond which a district may not spend in any given year. The BASE budget is 80% of the maximum budget. Therefore, schools are to have budgets between 80% and 100% of the maximum budget after the adjustment for changes in student enrollment.

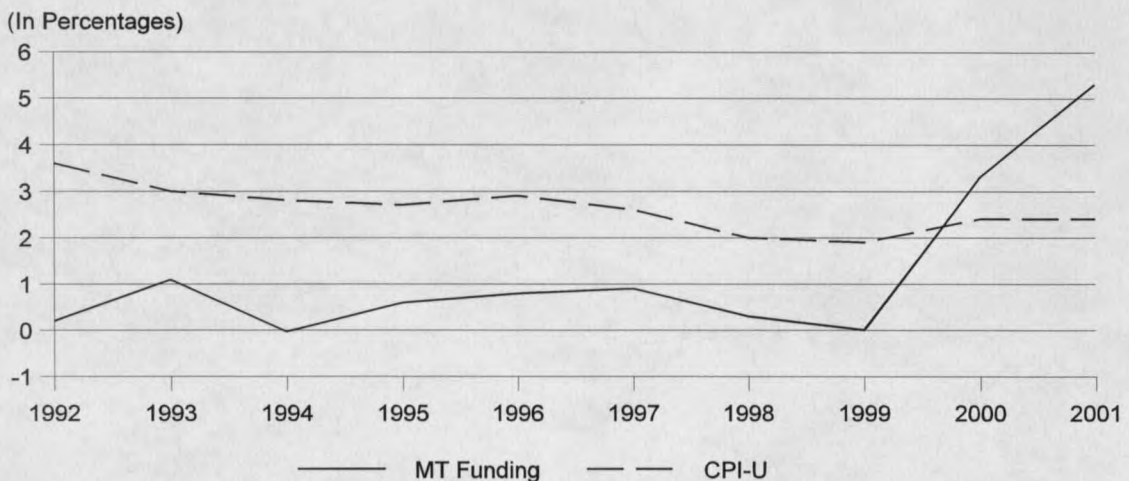
The funding mechanism is based on a formula that funds BASE budgets with a basic entitlement and a per student, or average number belonging (ANB), entitlement. The Office of Public Instruction (OPI) (2000b) reported, "Basic entitlements are \$18,540 for elementary districts and \$206,000 for high school districts. . . . The per-ANB entitlement results in an additional \$3,763 in elementary districts and \$5,015 in high school districts" (p. 1). When additional funding is allocated to public education, the entitlements are usually raised.

Figure 1. Montana School Funding for the General Fund

<u>Base Funding Program</u>	<u>Funding Sources</u>	<u>Caps & Voter Approval</u>
<p>General Fund Budget Over Maximum</p>	<p>Over-Maximum Funding District Levy</p>	<p><u>Budget Frozen at:</u> Current Budget Vote Required to Remain Above the Maximum</p>
<p>MAXIMUM General Fund Budget (100% Level) 100% of Basic & Per-ANB Entitlements plus <u>up to</u> 153% of State Special Ed. Allocation plus 53% of Special Ed. CO-OP Allocation</p>	<p>Maximum Budget Funding District Over-BASE Levy</p>	<p><u>Budget Growth Limited To:</u> 104% of Prior Year Budget or 104% of Prior Year Budget Per Student A VOTE is required for any new local taxes</p>
<p>BASE Budget (80% Mandatory Level) 80% of Basic & Per-ANB Entitlements plus up to 140% of State Special Ed. Allocation plus 40% of Special Ed. CO-OP Allocation</p> <p><u>BASIC Entitlement</u> <u>High School</u> 1999/00 - \$200,000 2000/01 - \$206,000 <u>Elementary</u> 1999/00 - \$18,000 2000/01 - \$18,540 Prorated for 7th & 8th Grade</p> <p><u>Per-ANB Entitlement</u> <u>High School & 7th & 8th Grade</u> 1998/99 - \$4,773 - \$.50 1999/00 - \$4,821 - \$.50 2000/01 - \$5,015 - \$.50 Stop Loss - 800 High School ANB <u>Elementary</u> 1998/99 - \$3,410 - \$.20 1999/00 - \$3,529 - \$.20 2000/01 - \$3,763 - \$.20 Stop Loss - 1000 Elementary ANB</p>	<p>BASE Budget Funding District BASE Budget Levy <u>District Non-Levy Revenue</u> Vehicle Fees, Interest Tuition, Flat Tax, LGST, Cash Reappropriated</p> <p><u>35.3% GTB, If Eligible</u> GTB is Based on the Ratio of District's Taxable Value to the District's BASE Budget less Direct State Aid</p> <p>Direct State Aid (44.7% of the MAXIMUM)</p> <p><u>State Aid Funding Sources:</u> 40 Mill Levy Statewide School Trust Income</p> <p><u>County Aid Funding Sources:</u> 33 Mills for Elementary 22 Mills for High School</p> <p><u>Other Revenue:</u> Vehicle Fees, Federal Forest, Taylor Grazing, Misc. Revenues</p>	<p>Mandatory Budget Districts must adopt at least the BASE Budget Level No vote required for BASE Budget Levy</p> <p><u>Other Components:</u> October & February Enrollment Counts are used for ANB Calculation P.L. 81-874 Funds Moved To New Impact Aid Fund</p> <p>Prepared By: Steve Johnson Asst. Supt. For Business & Operations Bozeman Public Schools</p>

When school districts choose to operate above their BASE budgets, the funding mechanism gives local taxpayers authority to determine the outcome of requests for increased funding by voting at mill levy elections. The maximum increase in a budget per year is limited to 4% of the previous year's budget by state law, MCA 20-9-308(2). When BASE budgets are increased, additional funding comes from state taxes, since the state funds the majority of the BASE budget. In the decade of the 1990s, the state has been unwilling to prioritize substantial resources for education or raise additional revenue through increased taxes to support education. Since the early 1990s, state funding for education has not kept pace with the cost of living or the consumer price index. Bob Vogel (personal communication, March 9, 2000) from the Montana School Boards Association reported, "The average increase in spending on K-12 education in Montana was 1.2% over the last decade while the unadjusted consumer price index (CPI-U) rose 2.6% during the same period" (p. 1) (Figure 2).

Figure 2. Comparison Between the Increase in Funding for K-12 Education in Montana and the Increase in the CPI-U During the Last Decade.



Because of the state's unwillingness to raise taxes, legislators and communities need to explore other options. School consolidation is viewed as one possible option. The major objective of school consolidation is to reduce costs. Hopefully, consolidation plans also improve the educational program. In his report on consolidation, Benton (1992) stated, "Our consolidation had two overriding goals: to improve the quality of education and to give citizens more value for their taxes" (p. 2). This ideal is also supported by Howley and Theobald (1996) who stated, "Consolidation is one of those more certain eventualities . . . [because] finances and administrative convenience . . . argue against retaining small schools" (p. 47).

Statement of the Problem

The above indicates that the adequate funding of public schools in Montana has been highly debatable. The topic of appropriate funding for public education in the state of Montana during the past decade was the problem addressed in this study. Jean (1988) in his historical study of Montana school finance stated:

The 1972 Montana Constitution contains the clearest and most supportive language for education than in most of the other 49 states. This educational philosophy, however, has rarely been translated into adequate financial support for schools by the state. (p. 203)

The Montana legislature has wrestled with the dilemma of increasing school funding without raising taxes. Due to inflation and the rising costs of books, supplies and materials, coupled with declining enrollments, schools need more operational money than ever before. In a summary of Montana finance, Schwinden and Brannon (1993) stated,

"Expenditures per pupil rise as ANB declines in both elementary and high schools in Montana" (p. 32). Therefore, alternative methods to increase per student spending require investigation. Rafter, a former Montana school administrator (as cited in Schwinden & Brannon, 1993), discussed school consolidation as follows:

In a time when no new money is coming, we must develop a system that better uses the money we have. There will be some pain and some sacrifice by all of us, but in the end, greater educational opportunity for kids is worth the pain and sacrifices. (p. 35)

No simple solution for school funding shortages exists in Montana. Different approaches and ideas for funding and alternatives to increasing per student spending without raising taxes have been explored in the past. Schwinden and Brannon (1993) stated, "We could do without some of the administration, and some of the administrators that exist in Montana in 1993" (p. 45). Another opinion came from Seal and Harmon (1995) who stated, "Declining student enrollment, coupled with a dwindling tax base, provides the fiscal incentive to close or merge schools" (p. 120). This opinion was contradicted by Morton (as cited in Schwinden & Brannon, 1993) who stated that, "There simply is not a great deal of money to be saved by consolidation/unification" (p. 35).

Despite the fact that various solutions have been suggested, alternative funding strategies to support schools in Montana need continued exploration. Most of the solutions offered are not based on fact or research, making it critical that alternative school funding strategies are studied and reported. School consolidation is a method which has been used in other states, and is one alternative that needs further investigation in Montana. Jean (1998) stated, "From the perspective of saving the state's [Montana's].

general fund, it [school consolidation] would be an attractive move—and certainly this would have to be assessed statewide before one could truly decide" (p. 11).

School consolidation is more readily accepted when only high schools are consolidated and communities get to keep their elementary schools. In a report for the U.S. Department of Education, Rincones (1988) stated, "It [school consolidation] is directed toward the most problematic level of the school—the secondary level. Parents can continue to control elementary education, which is of most concern to them" (p. 3).

The Purpose

The purpose of this study was to define and develop a model that could be used to investigate the alternative of high school consolidation as a means for local taxpayers in Montana to save money, and for the state to reallocate school funding dollars back into the funding formula. The model could create a more efficient way of funding schools in Montana.

Significance of the Study

Much has been written about the consolidation of school districts in Montana and across the nation. The 1993 report, School Reorganization in Montana: A time for decision?, written by Schwinden and Brannon was based on a study commissioned and published by the Montana School Boards Association. It focused on a structural review of Montana's educational system and a review of school districts that had consolidated voluntarily. This study, School Consolidation in Montana, will contribute to prior

research that has been done on school consolidation and expand the current body of literature.

There are many areas that are affected by school consolidation. The areas are: (1) community involvement; (2) political, i.e., local control; (3) economics; (4) curriculum; (5) educational quality; and (6) finance. All the areas are equally important when making a decision about school consolidation.

Community involvement is important and essential in every school. The success of a school largely depends on community/parental involvement. In small towns the school is the center of the community. Reporting on school consolidation in Illinois, Jones (1985) stated, "The school is . . . a source of trade for local businesses and the social-cultural center for the community" (p.6). Community members perceive the school as the hub of the community.

The loss of local control is an area of concern when school consolidation is considered. The concern of adequate representation in school governance is also an issue when the school is not located in the local community. This concern can be addressed by mandating equitable representation on the new school board during and after the consolidation process.

A school has a significant impact on the local economy. Miller (1999) stated, "Schools are one service provided by local governments . . . education is the single largest expense of most local governments" (p. 676). Schools support local businesses, but they need revenue to operate. Offering alternatives to school consolidation, Berliner (1990) pointed out, "Taxpayers tend to be of two minds: they view the neighborhood

school as essential but also as a financial burden" (p. 1). Some taxpayers view the school as an important asset to the community. Jones (1985) stated, "The school is usually the largest employer, the largest depositor in the local bank" (p.6).

Curriculum is a major issue in most schools. Consolidation can be viewed a means to increase budgets in order to modernize and expand the curriculum. In reporting the results of consolidation in Oregon, Nelson (1985) stated, "Bigger schools provide a wider range of curricular and extracurricular offerings" (p. 1). However, just because a school has more curricular and extracurricular offerings does not mean students take advantage of the additional offerings. Years later, Irmsher's (1997) reflection on Oregon's consolidation argued that, "Although large schools offer a greater curricular variety, only a small percentage of students take advantage of advanced and alternative classes" (p. 2).

The quality of education should not be hampered by school consolidation. According to the parameters of this model, the maximum increase in enrollment was limited to 50 students. An increase of 50 students should not have a drastic impact on a school's effectiveness.

The financial impact of school consolidation on local taxpayers and the state is an important issue. In a dissertation submitted to Montana State University, Webber (1987) stated, "[There was a perception that] consolidation would increase taxes" (p. 40). By providing actual fiscal data, the results from this study could verify or refute that statement. Also, in a time when new resources for revenue are not available, the reallocation of current funds for education must be investigated. This is emphasized by

the action taking place in the 2001 Montana Legislature. House Bill 625 (HB 625), Interim Study of School Funding, is a bill that would create a study of school funding in Montana during the interim before the next legislative session. This study, School Consolidation in Montana, could contribute to the state's planned study in HB 625 if enacted into law.

The review of literature indicated much has been written about the advantages and disadvantages of school consolidation. It was evident that much of the literature on school consolidation was dated and limited. Dr. E. Jean (personal communication, February 14, 2000) stated:

Most of the United States faced and conducted massive consolidation over twenty years ago. At that time, there were several pieces of research speaking to the benefits/shortfalls of consolidation. Montana has supported consolidation, mostly before the 1950s. Since that time, however, not many districts have consolidated and more to the point, not much has been written about it. (p. 1)

However, the literature focused on educational quality, course offerings, community involvement, and assumed increased or decreased revenue and expenditures. Again, the literature indicated pros and cons of school consolidation but did not provide relevant fiscal data. Relevant fiscal data is another aspect of school consolidation that must be considered when making a decision about school consolidation. An informed decision on school consolidation can only be made when every aspect of school consolidation is explored. The development of a systematic method to produce accurate fiscal data on school consolidation needs to take place.

This study created a model that allows the user to investigate the fiscal implications of school consolidation. The model could be used to investigate the fiscal

implications of school consolidation for two districts, or many districts, in the state of Montana. The user of the model could be a board member, administrator, or a state legislator. Regardless of who uses the model, it will provide accurate fiscal data on school consolidation, such as the amount of money spent on state aid and local district tax. For example, two school boards from adjacent districts may use the model to investigate the fiscal impact consolidation would have on their schools.

In addition, the model will provide general fund fiscal data on the effects of school consolidation. The data provided will be a good initial step in making an informed decision about school consolidation. Financial decisions for school consolidation need no longer be based on hunches or feelings, but on data. The data will be produced by the actual consolidation scenario and the results will be relevant.

Definition of Terms

In order to understand financing of public schools in Montana, several terms must be defined. Those terms and brief definitions follow.

ANB, MCA 20-9-311 - (1) Average Number Belonging must be computed as follows: (a)

compute an average enrollment by adding a count of regularly enrolled full-time pupils who were enrolled as of the first Monday in October of the prior school fiscal year to a count of regularly enrolled pupils on February 1 of the prior school fiscal year, or the next day if those dates do not fall on a school day, and divide the sum by two; and (b) multiply the average enrollment calculated in

subsection (1)(a) by the sum of the pupil-instruction and the approved pupil-instruction-related days for the current school fiscal year and divide by 180. (2) For the purpose of calculating ANB under subsection (1), up to 7 approved pupil-instruction-related days may be included in the calculation.

BASE Budget, MCA 20-9-306(3) - The minimum general fund budget of a district,

which includes 80% of the basic entitlement, 80% of the total per-ANB entitlement, and up to 140% of the special education allowable cost payment.

Consolidation - The process used to merge two or more school districts into one new district.

GTB - Guaranteed Tax Base - This is a subsidy provided by the state to districts below the state's average taxable valuation. Its purpose is to equalize taxable valuations throughout the state.

High School - Any school with grades 9-12.

High School Consolidation - The combining of two or more high schools districts into a single high school district.

Maximum General Fund Budget, MCA 20-9-306(8) - A district's largest general fund budget, which may include 100% of the basic entitlement, 100% of the per-ANB entitlement for the district, and up to 153% of special education allowable cost payments.

Mill Levy Election - The voting process by which the constituents of a district may

increase a district's budget up to 4%, while not exceeding the maximum general fund budget.

Limitations of the Study

Because high schools are funded at a higher rate than elementary schools, this study only examines high school districts' general funds. It does not consider other sources of revenue such as impact aid, transportation funds, other miscellaneous funds, or special education funding outside of the Montana school funding formula. In fact, none of the previously mentioned funds are part of the state's funding formula for the general fund of school districts. School facilities, community factors, and educational quality are mentioned in the study but are not tested by the model.

Summary

This study defined and developed a model which could be used to investigate the alternative of high school consolidation as a means for fiscal savings to local taxpayers and to reallocate school funding dollars for the state of Montana. The model created in this study consolidated high school districts that fell within the defined parameters. The objectives of the model were to find ways to increase the amount of money the state spends per high school student within the current funding allocation and/or to realize a tax decrease to the local taxpayers.

Because any one model possesses limitations, other possible schemes to consolidate schools in an attempt to save money could be developed. However, the

development of this model and its application should provide some very useful information. This model could be used on a local or statewide basis to test the effects of financial implications for selected high school consolidations.

CHAPTER 2

LITERATURE REVIEW

Introduction

This chapter contains a national and Montana historical overview on school funding and school consolidation. The chapter also includes a geographic and demographic review of Montana, how a model may be used to explore alternatives, and a review of the relationship between school size and effectiveness.

The problem addressed in this study was the appropriate funding for public education in Montana during the past decade. The purpose was to define and develop a model which could be used to investigate the alternative of high school consolidation as a means for local taxpayers in Montana to save money, and for the state to reallocate school funding dollars back into the funding formula.

Historical Overview of School FundingA National Historical
Overview of School Funding

In providing a national historical overview of school funding Johns, Morphet and Alexander (1983) stated:

The Tenth Amendment to the Constitution of the United States provides: "The powers not delegated to the United States by the Constitution, nor prohibited by it to the States, are reserved to the states respectively or to the people." Since the Constitution makes no specific reference to education, it has been assumed that

education is the legal responsibility of the states. (p. 323)

In essence, the federal government gives states and local governments sole authority over the funding of schools. Miller's (1999) book on government stated, "Schools are one service provided by local governments . . . education is the single largest expense of most local governments" (p. 676).

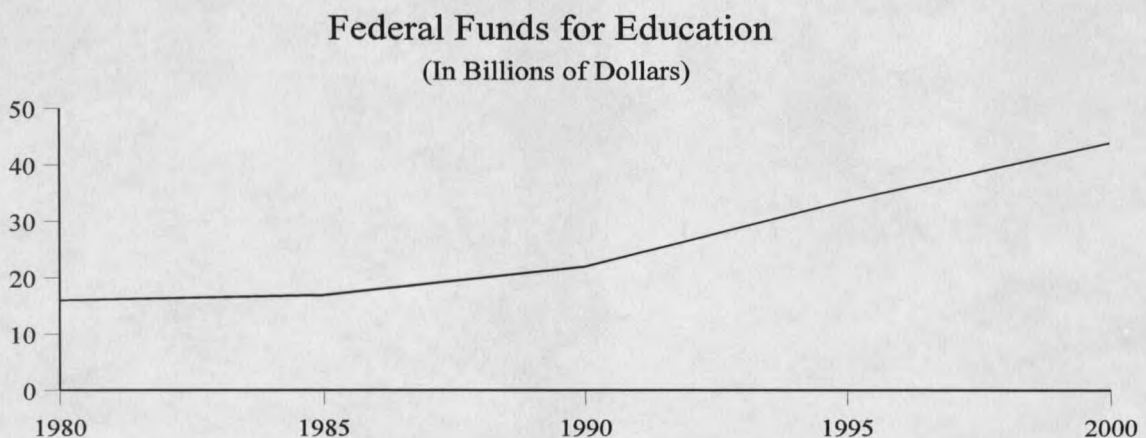
Financial support for public education predates the Constitution. Burrup, Brimley and Garfield (1996) stated, "The laws of 1642 and 1647, and the Ordinances of 1785 and 1787 are examples of their [Americans] actions to provide some important aspects of an educational program" (p. 169). The ordinances of 1785 and 1787 included land grants which reserved section 16 out of every township to support public education. The federal government increased the land grant from one section to two sections, and later increased it to four sections.

Most of the support from the federal government to help fund public education has been designated for specific purposes. Writing in their review of the history of school finance, Johns, Morphet, and Alexander (1983) pointed out, "The Elementary and Secondary Education Act of 1965 - Public Law 89-10 is by far the most important measure affecting the financing of the public schools enacted by Congress up to the present time" (p. 338). This law created five Title programs which were funded by the federal government and designed to strengthen public education. These programs have specific areas where the funds must be appropriated, e.g., safe and drug free schools and professional development in the areas of math and science. Monies received are distributed equitably among the state's schools.

Another area partially financed by the federal government is special education. This funding came into existence when the Education of the Handicapped Act - Public Law 94-142 was passed in 1972. Johns, Morphet, and Alexander (1983) stated, "The purpose of this act was to assist in the initiation, expansion, and improvement of programs and projects for the handicapped" (p. 339).

Although the federal government does provide some financial support to states for public education, it is typically in the form of grants designated for specific purposes. Webb, McCarthy, and Thomas (1988) stated, "School districts derive approximately 10% of their revenue from federal sources such as the Title Programs" (p.229). As reported by Hoffman (2000) from the National Center for Educational Statistics, federal dollars have increased in recent years (Figure 3). Even with the increase of federal dollars, major responsibility for funding public education rests with states and local school districts. Because no federal guidelines exist, funding schemes for public education vary from state to state and are usually based upon each state's criteria for raising and allocating revenue.

Figure 3. Federal Funds for K-12 Education as Reported by the National Center for Education Statistics.



A Montana Historical
Overview of School Funding

The following historical overview on funding education in Montana was derived from the work of Dr. Ernest Jean (1988), a former Montana administrator and university professor.

Initial funding for public education in Montana occurred in 1864 through the creation of the School Fund by the Montana Territorial Legislative Assembly. The Organic Act of 1864 endowed this fund through the sale of school lands. Interest accrued from the sale of these lands was to be distributed annually to all the school districts in the territory based on the number of students. Additionally, a county property tax of one mill was levied for the hiring of teachers. Another one to three mills was allowed in 1866 for the general operations of schools.

A major change in funding occurred in 1872 when the voted levy was introduced. Legislation authorized local trustees to ask the voters for the right to levy mills to maintain, build, purchase, or remove a building. This legislation also changed the method of appropriating funds based on the current count of school children for the next school year.

In 1883 legislation passed which authorized school trustees to issue bonds to build or provide school houses. The amount of the bonds sold could not exceed two percent according to the law. Compulsory school attendance began in 1883. This forced more children to be in school and also increased school budgets since enrollment was linked to funding.

The Enabling Act of 1889 set aside proceeds for education from the sale of leasing rights on sections 16 and 32 of every township. Later in 1889, Montana was granted statehood. The security of statehood led to an increase in money collected from the school sections as Montana's population grew.

The legislative assembly enacted a law in 1897 which allowed a permissive levy equal to the amount of money needed to supply textbooks. In 1899 Montana established County High Schools. County High Schools were permitted to levy up to 10 mills to fund schools. Of the 10 mills, not more than three mills were to be used on teacher salaries and expenses. Later, in 1901, the Legislature created the Special School Tax. This was a mandatory assessment on the property within the county as determined by the trustees, and it could not exceed five mills. In 1907 the Special School Tax was raised to a ten mill maximum, and the county levy was also raised from two to four mills.

Legislation was passed in 1915 that allowed funds raised from the county high school levy to be appropriated to district high schools. The 1917 Legislature removed the limit on the amount of the levy a district could request the voters to approve. In 1919 the concepts of taxable value and taxable property were created. Prior to this change, mills were assessed to the full property value on all property. Now certain properties were exempt from taxation. A portion of the revenue from inheritance taxes and gasoline license taxes were distributed to education starting in 1921.

The State Common School Equalization Fund was created in 1927. This fund was used to distribute monies collected for education, instead of them being paid directly to the counties in which they were generated. Thus, school equalization in Montana was

born.

In 1931 budget maximums and minimums based on student enrollment were established. However, this law did not prevent districts from levying beyond the maximum limit.

The establishment of a reserve fund was created in 1933-34 to allow districts to pay bills after the budget year had ended. The addition of 20% of the income tax was placed in the School Equalization Fund in 1934. In 1937 a requirement of 40% voter turnout to allow the passage of a bond issue with a simple majority was implemented.

The income tax was eliminated as a school funding source in 1941. In 1945 the legislature allowed for a two year increase in high school budgets up to 30%.

The next major change in school funding took place in 1949 with the creation of the School Foundation Program. This program altered the means of calculating ANB, the appropriations of the State Equalization funds, the common school levy, and it abolished the State School General Fund. A minor change to the School Foundation Program was enacted in 1951, when schools were required to reappropriate balances at the end of the school year to reduce the district levies for the upcoming school year. Only minor changes were made to funding education in the 1953 and 1955 legislatures.

The Peabody Group was a commission established in 1957 to review, study and make recommendations to improve the Montana school funding system. The commission made many recommendations. However, none of them were adopted.

In 1963 funds were earmarked for equalization aid to public schools in Montana. These funds originated from items such as income taxes, corporate license taxes, and

oil/gas royalties. Schools were allowed to invest their funds to accrue interest in 1965.

Legislation was passed in 1967 funding junior high schools at the high school rate. In 1971, seven pupil instruction related days for professional development, orientation, and conferences were added to the school calendar. And finally, in 1973 kindergarten students were added to the ANB formula. The addition of more days and kindergarten students changed the calculation for ANB. These changes are still in effect today. Meanwhile, voters defeated a sales tax initiative that would assist in equalization of funding in 1971, leaving the state with the only option of utilizing a statewide property tax levy.

In 1985 a suit was brought against the state of Montana which claimed an inequity in funding equalization. The decision rendered in 1988 drastically changed school funding in Montana. The result is the current funding formula used today. This decision increased the state commitment to school funding by increasing the mandatory school levy from 45 mills to 95 mills. A 5% surtax on individual and corporate income taxes along with reallocated coal, lottery, and income tax revenues were designated for the School Equalization Account. Oil, gas, and coal properties were exempt from taxation. A Guaranteed Tax Base (GTB) was created to ensure a mill would generate a minimum amount of revenue. These changes placed more of the tax burden for funding schools on agricultural, residential, commercial and industrial properties.

This concludes the historical overview on funding education in Montana that was derived from the work of Dr. Ernest Jean (1988), a former Montana administrator and university professor.

The funding of K-12 education in Montana was drastically altered after a 1988 legal decision resulting from a lawsuit (Helena Elementary School District No.1 et al. v. State of Montana et al.). The decision mandated a funding formula which called for the creation of a funding mechanism to minimize spending disparities between school districts. Cummings, Johnson, Kuehn, and Selvig (1999) stated, "on January 13, 1988, Judge Henry Lobel handed down the court's decision . . . which would bring about dramatic changes in [Montana's] school finance" (p. 20). The funding formula presented in Figure 1 on page 3, adopted by the Montana legislature as a result of the decision is embodied in House Bill 667 (HB 667) and is currently in use. The formula mandates a yearly minimum, BASE budget, as an expenditure plan for each school district which must be adopted without a vote of the people. Furthermore, the formula creates a maximum budget, or cap, beyond which a district may not spend in any given year. The BASE budget is 80% of the maximum budget. Schools must have budgets between the 80% BASE budget and 100% of the maximum budget. At the time the maximum budget was defined, school districts that had budgets over 100% of the maximum budget were not forced to reduce their budgets, MCA 20-9-308(3).

When school districts choose to operate above their BASE budgets, the funding mechanism gives local taxpayers authority to determine the outcome of requests for increased funding by voting at mill levy elections. The maximum increase in a budget per year is limited to 4% of the previous year's budget by state law, MCA 20-9-308(2).

In recent years, minor changes have been made to the funding formula. The 1999 Legislature increased the direct state aid from 40% to 41.8% and reduced the portion

from the local tax base with guaranteed tax base subsidy from 40% to 38.2%. In May of 2000, a special session of the Montana legislature was convened. The legislature increased the state aid portion to 44.7% and reduced the portion from local tax base with guaranteed tax base subsidy to 35.3%. However in spite of these minor changes, the funding formula remains largely unchanged as a result of the 1988 lawsuit.

School Consolidation Overview

A National Overview of School Consolidation

In their research on rural school consolidation, Chance and Cummins (1998) stated, "School consolidation has been part of the educational milieu for almost as long as there have been schools" (p. 1). School consolidation is viewed as a means to save money in times when costs are rising and school enrollments are declining.

Immediately following World War II the United States population exploded with a phenomenon referred to as the "baby boom." As these children reached school age, new schools and school districts were created to accommodate the increasing number of students. People expected the baby boomers to repopulate the schools after they graduated from high school, but this did not happen. The number of school age children began to decline as the baby boomers finished school. Wholeben (1984) stated:

With the baby boom of the late 1940s successfully completing high school in 1968-1972, school administrators looked ahead to these students' children repopulating the schools during the late 1970s and throughout the 1980s. Zero-population growth enthusiasts, the economy, and a general alteration in life style brought such hopes to a disastrous end. (p. 4)

The decline in enrollment led to a decreased need for the many newly created schools and school districts.

In conjunction with the decline in school enrollments, schools were asked to be more responsive to serving the educational needs of all students from increasingly diverse student populations. Le Tarte (1992) stated:

During the 1960s, there was a strong national movement to consolidate local school districts. . . . With the political pressure on schools to provide higher quality educational standards, to lower drop-out rates, to be technologically sophisticated, and to be competitive with foreign nations, the consolidation issue has re-emerged. (p. 1)

In order to provide these new options, schools would require more money than ever before. However, school funding was largely based on student enrollment. Fewer students were enrolled in school, so schools actually had less money than before, but were expected to provide an increasing level of service. Kozol (1992) stated, "Many schools today spend less [per student] than the average district spent ten years ago" (p. 133).

As schools were looking for increased funding, local tax bases were beginning to dwindle. Thus, two of the lynchpins of school funding, student enrollment and local tax base, were on the decline. This decline in enrollment and tax base led to the investigation of alternatives to deal with the funding issues. Two of the alternatives explored were school closures and consolidations. Seal and Harmon (1995) stated, "Declining student enrollment, coupled with a dwindling tax base, provides the fiscal incentive to close or merge schools" (p. 120). This is also supported by DeYoung (1995) who stated:

As rural economies declined, and where they continue to decline, the local tax

base for operating schools continues to remain tenuous. Coupled with increased rational accountability schemes, such forces have led to fiscal pressures to create ever larger and more efficient schools. (p. 298)

Nationally, the major alternative explored was school consolidation.

School consolidation's major objective is to reduce cost in order to save money, while other consolidation plans aim to improve the educational program. Benton (1992) stated, "Our consolidation had two overriding goals: to improve the quality of education and to give citizens more value for their taxes" (p. 2). These efforts were led by lawmakers in search of cost savings and by school administrators looking for ways to increase school budgets in order to modernize the curriculum. In their writings about school consolidation, DeYoung and Howley (1992) wrote, "State-level policymakers and educational professionals typically spearhead efforts to consolidate rural schools as moves toward improving cost effectiveness" (p. 1). As student enrollment decreases, a school's effectiveness comes into question. Bohrer (1996) stated, "A declining student population base and the size of districts led naturally to a discussion about educational effectiveness of small schools" (p. 3). As school budgets and enrollments shrink, some schools do not have enough money to offer students essentials needed for a basic curriculum.

Although it is difficult to determine appropriate size for school effectiveness, most school consolidations targeted small schools. Elder (1990) stated:

The point at which small size is considered to be a problem varies from one state to the next. In the name of more efficient and effective education, Nebraska continues to try and find ways of getting approximately 500 elementary districts, approximately half of which enroll fewer than 30 students, to merge with a K-12 system. South Dakota considers high schools of fewer than 35 students to be

undesirable and therefore if a district falls below that number for more than two years, they no longer receive state aid. North Dakota, while having no minimum size standards, requires that all accreditation standards be met for full state funding. (p. 1)

Small rural schools were targeted because of high operation costs per student. Berliner (1990) stated, "Since small rural schools . . . operated at a high per pupil cost the best solution was to create bigger schools and bigger districts" (p. 1).

School consolidation has been likened to economy of scale in business, i.e., bigger is better. Fanning (1995) pointed out, "Economy of scale is the idea that you can reduce your production cost by increasing the size of the facility" (p. 3). This is also supported by Hall and Arnold (1993) who stated, "School district mergers provide the opportunity for economies of scale when the economy is measured as unit costs—cost per student, for example—as the number of students increases" (p.5). Webb, McCarthy, and Thomas (1988) stated, "Economies of scale are evidenced by a U-shaped cost curve . . . which shows cost per unit of output decreases as size increase, up to some minimum point, beyond which it is assumed to increase" (p. 63). The declining costs are attributed to the fact that resources, such as teachers and administrators, will not be fully utilized at low enrollments. Additionally, major fixed costs; such as building maintenance and operation, will remain the same regardless of the class size.

School consolidation has also been compared to the standards of business and industry. DeYoung and Lawrence (1995) stated, "School reformers throughout most of this century have attempted to create larger more efficient schools, likening the 'laws' of school administration to the 'laws' of efficient industrial and agricultural production" (p.

107).

The public has different opinions about their local schools. Schools are viewed as both a financial burden and a business that boosts the local economy. Berliner (1990) stated, "Taxpayers tend to be of two minds: they view the neighborhood school as essential but also as a financial burden" (p. 1). Some taxpayers view the school as an important asset to the community. Jones (1985) stated, "The school is usually the largest employer, the largest depositor in the local bank, a source of trade for local businesses and the social-cultural center for the community" (p.6). Community members often perceive the school as the hub of their community. Schools have a major influence on communities. However, the reverse is often overlooked. Schools are also influenced by communities. For example, the loss of parental involvement can be devastating to a school. Still, other taxpayers view the school as a financial burden. Odden, Monk, Nakib and Picus (1995) stated, "Recent property tax cuts . . . suggest that there is rising resistance to the increase in local revenues for education" (p. 162). Often times these individuals want as much for their money as possible.

Critics of school consolidation argue that cost-effective schools do not necessarily result in effective education. Ley (1994) stated, "Effective education and cost-effective educational services do not always share a common meaning" (p. 3). Some small schools do an excellent job of providing challenging curricula to their students, making this their primary goal. Others believe that costs in schools increase as a result of consolidation, making the actual savings minimal. Berliner (1990) stated:

But with more students being bused greater distances to attend school, it also

increases transportation costs. Moreover, there may be substantial "hidden" costs such as unemployment and early retirement benefits paid to laid-off faculty and staff or fees for storing unused school equipment and materials. (p. 2)

History has demonstrated that school consolidation is better accepted when the merger is optional rather than mandated. Ley (1994) also stated, "Consolidation, when it is voluntary, is not viewed with great opposition, but forced consolidation is abhorred" (p. 1). School consolidation is more attractive when less restrictive guidelines are used to determine which schools should be consolidated. Ley (1994) stated, "Less isolated districts located in common geographic regions—not requiring more than thirty minutes of one-way commuting time for students—voluntarily consolidating will likely be more appealing to local constituents" (p. 2). The chance of school consolidation succeeding increases when communities retain authority over some aspect of the educational institution. Rincones (1988) stated, "It [school consolidation] is directed toward the most problematic level of the school—the secondary level. Parents can continue to control elementary education, which is of most concern to them. Only older students are bused" (p. 3). Thus, many states have mandated high school consolidation, but not elementary school consolidation.

In schools where finances are truly a hardship, consolidation is the last solution. School consolidation is more readily accepted when the state provides incentives such as increased funding for a short period of time. Incentives can help persuade people in the decision making process. Writing on consolidation in Georgia, Leisley, Murphy, and Temple (1990) pointed out, "The state provides many incentives to systems which consolidate schools that fall below the base level" (p. 39).

Regardless of how school consolidation is approached, it is an alternative that warrants further exploration. Chance and Cummins (1998) stated, "Consolidation is a reality that must be investigated whether it is voluntary or involuntary" (p. 1).

A Montana Overview on School Consolidation

Montana is a large state with a small population. In a recent Montana demographic description, Thayer and Murphy (1999) stated, "Montana is the fourth largest state, measuring 535 miles long (east-west) and 275 miles wide (north-south). 856,000 people live in the 147,000 square miles of Montana" (p. 5). By this definition most, if not all, of the state is considered rural. The Northwest Regional Educational Laboratory (1997) reported, "76% of Montana's school districts are rural" (p. 1). DeYoung and Lawrence (1995) stated, "Most chronically poor counties in the nation are located in rural areas" (p. 106). Poor school districts are typically located in poor counties. Few people like to see their taxes raised, and people who dwell in areas that are considered economically depressed are less likely to favor higher taxes.

A majority of funding for education is raised through taxation. Jean (1988) stated:

The 1972 Montana Constitution contains the clearest and most supportive language for education than in most of the other 49 states. This educational philosophy, however, has rarely been translated into adequate financial support for schools by the state. (p. 203).

The Montana legislature has wrestled with the dilemma of increasing school funding without raising taxes. Ley (1994) from the Northwest Regional Laboratory

stated, "Montanans are generally unwilling to accept increased taxes to support public education" (p. 3).

Montana is currently experiencing a trend of declining enrollment (Table 1) (Figure 4). After enrollment increased in the mid-1990s, enrollment started to decline statewide, and predictions call for continued decline in enrollment. As previously mentioned, funding in Montana is tied directly to enrollment. Inflation and the rising costs of books, supplies and materials, coupled with declining enrollments, require schools to have more operational money than previously. Schwinden and Brannon (1993) stated, "Expenditures per pupil rise as ANB declines in both elementary and high schools in Montana" (p. 32). Therefore, alternative methods to increase per student spending require investigation. Rafter, a former Montana school administrator, (as cited in Schwinden & Brannon, 1993) stated the following:

In a time when no new money is coming, we must develop a system that better uses the money we have. There will be some pain and some sacrifice by all of us, but in the end, greater educational opportunity for kids is worth the pain and sacrifices. (p. 35)

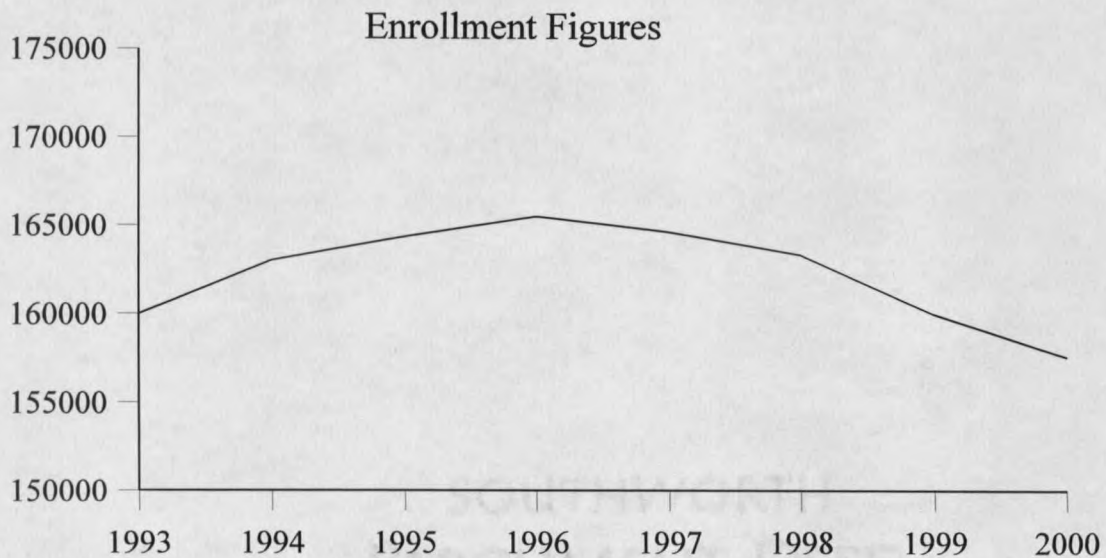
No simple solution exists for school funding issues in Montana. Different approaches and ideas for alternative funding and alternatives to increasing funding without raising taxes have been previously explored. One approach mentioned by Schwinden and Brannon (1993) stated, "We could do without some of the administration, and some of the administrators that exist in Montana in 1993" (p. 45). Another opinion came from Morton (as cited in Schwinden & Brannon, 1993) who stated that, "There simply is not a great deal of money to be saved by consolidation/unification" (p. 35).

Table 1. Enrollment Figures as Reported by the Office of Public Instruction (2000a).

Year	Number of Students	Difference
1993	159,991	4,212
1994	163,020	3,029
1995	164,341	1,321
1996	165,507	1,166
1997	164,627	(880)
1998	163,335	(1,292)
1999	159,988	(3,347)
2000	157,581	(2,407)

The Figure 4 displays the increase in enrollment in the mid-1990s and the decrease in enrollment since that time.

Figure 4. Enrollment Figures as Reported by the Office of Public Instruction (2000a).



Despite the fact that various ideas have been suggested, the necessity to increase funding to schools in Montana deserves further exploration. Because little fiscal data

exists on school consolidation, it is one alternative that needs further investigation. Jean (1998) stated, "From the perspective of saving the state's [Montana's] general fund, it [school consolidation] would be an attractive move—and certainly this would have to be assessed statewide before one could truly decide" (p. 11).

Geographics/Demographics of Montana

Montana is a land of mountains, valleys, forests, and grass prairies. The forests are located in the west and the prairies in central and eastern Montana. The Rocky Mountain region runs through the western edge of central Montana. Thayer and Murphy (1999) stated:

Montana is the fourth largest state, measuring 535 miles long (east-west) and 275 miles wide (north-south). 856,000 people live in the 147,000 square miles of Montana. The majority of the population lives in south central and western Montana. There are 56 counties in the state. (p. 5)

The lumber industry is located in the west where vast forest slopes are present. Mining takes place in the Rocky Mountain Region. Ranches and farms are in the central and eastern part of the state. Agriculture, mining, and timber production are all on the decline in Montana. Thayer and Murphy (1999) stated, "New jobs are hard to come by, placing stress on the transition of the economy. The shift from agriculture to tourism, recreation and small business will take time" (p. ix). The economic decline in Montana places a heavy tax burden on local taxpayers.

The Use of a Model

The purpose of this study was to define and develop a model that could be used to investigate the alternative of high school consolidation as a means for local taxpayers in Montana to save money, and for the state to reallocate school funding dollars back into the funding formula. (Nextscale, 2001) stated, "A model is a generic description that describes how information flow causes elements in the environment to organize into some tangible form" (p. 1). The use of a model aids in the interpretation of data and information. Yurek (1987) stated, "The value of a model comes when its laws reveal properties of the real world that cannot be determined easily from observation" (p. 13). The ability of a model to forecast or predict is not free from influence. When a model is developed, the developer selects the data to be interpreted. Sullivan and Claycombe (1977) stated, "Do not expect any mathematical technique [model] to handle the complexities of forecasting without management being involved" (p.10).

This study applied a model as an instrument with established parameters to guide its implementation. The parameters can be modified to account for different circumstances. Using a model permits control over certain variables so that results may be customized to different scenarios. Rincones (1988) stated, "Using a model creates a simulation that allows decision makers to make use of all the information available in the district" (p. 4). Models are created and applied to assure that a consistent set of parameters is applied at all times. Not only does the use of models allow the user to use the available information, a model is a means of exploring alternative courses of action.

Wholeben (1984) stated, "A model allows the decision-maker to vary the initial controls placed upon the model's mathematical structure, thereby simulating alternative decisional solutions based upon an ever fluid and transactional environment" (p.4).

Other models have been created to evaluate the impact of school closures with specific purposes. Wholeben (1984) stated the major purpose of a model is:

To design a system of alternative school closure options, accounting for differential levels of operational discontinuance or continuance for each school site evaluated, based on the likely scenarios for the future needs and demands of the school district and its community, which could be compared and evaluated against established standards. (p. 4)

There are limits to any one model. In Le Tarte's (1992) dissertation on consolidation in Michigan, he wrote, "As with any model, this is one way of consolidating school districts . . . but by no means should it be considered the most effective, nor the most advantageous, of all the combinations available" (p. 36).

School Size

It is difficult to determine the definition of a small high school. Conflicting research exists on the definition of a small high school, or on the appropriate size of a high school. Research suggests that an appropriate size for a high school may be approximately 400 to 600 students. Cotton (1996b) stated, "No school should have more than 400 or 500 students" (p. 1). This is also supported by Fowler (1992) who stated, "The magic level of four grades is 400 students" (p. 14). Nationally, high schools of 400 to 600 students are considered small high schools.

Small schools, especially rural schools, have been targeted for closure or

reorganization because of high operational costs. Howley (1988) stated, "Rural schools have been faulted for inefficiency because, even as their services were viewed as inadequate, their per-pupil expenditures were viewed as too high" (p. 2). The major push to increase school size is likened to economies of scale. Howley (1996) defined economy of scale as, "The idea that larger units can use staff and other resources more efficiently" (p. 1). The concept of economy of scale, when applied to education, implies that the financial bottom line is the most important detail to consider when making educational decisions. Kearney (1994) stated:

Though few administrators are comfortable reducing education to dollars and cents, cost savings through economies of scale is a powerful argument for school consolidation, especially as state legislators are faced with increasingly tight budgets, tax-payer revolt, claims of inequitable funding, and education reforms aimed at reducing class size, expanding opportunities for students, increasing certification standards, and increasing services. (p. 21)

Importantly, large schools do have benefits, as do small schools. As a school increases in size and efficiency, it can offer a wider range of courses to the students. Nelson (1985) stated, "Bigger schools provide a wider range of curricular and extracurricular offerings" (p. 1). However, more curricular offerings may not result in a larger number of students who take advantage of the additional classes. As noted earlier, Irmsher (1997) stated, "Although large schools offer a greater curricular variety, only a small percentage of students take advantage of advanced and alternative classes" (p. 2). This point must be considered when school consolidation is discussed.

In the area of academic achievement, research suggests that small schools produce equal or better results than large schools. Lutz (1990) stated, "Small-scale organization

brings with it opportunities for positive results in the classroom" (p. 3). Howley (1989) also asserted that, "Small-scale schooling can have a positive influence on student achievement" (p. 1). Small schools tend to be better suited to meet the needs of students from diverse backgrounds. Cotton (1996a) stated:

The effects of small schools on the achievement of ethnic minority students and students of low socioeconomic status are the most positive of all. . . . large schools have a more negative impact on minority and low socioeconomic students than on students in general. (p. 6)

Research consistently supports the fact that students in small schools perform at least equal to, if not better than, students in large schools in the area of academic achievement. Howley (1994) stated, "Researchers found no significant difference in the performance of students in small rural high schools and larger high schools in more urbanized areas" (p. 3).

Small schools tend to have many other advantages over large schools. Student behavior and attitudes are better in small schools. Cotton (1996a) stated, "Research shows that small schools have lower incidences of negative social behavior" (p. 6). Perhaps behavior and attitudes are better because of the increase level of communication in smaller schools. Newmann and Wehlage (1995) stated, "Small school size increases opportunities for communication and trust" (p. 52). Small schools have a climate and culture which enhances their value. Raywid (1999) stated, "A large body of research in the affective and social realms overwhelmingly affirms the superiority of small schools" (p. 1).

Overall, small schools tend to be equal to or more effective than large schools in

most every area. Gregory (1992) stated:

The perceived limitations in the program that small high schools can deliver and their presumed high cost regularly have been cited as justifications for our steady march toward giantism. The research convincingly stamps both of these views as misconceptions. (p. 10)

Research strengthens the argument to keep schools small. However, as stated earlier, high schools of 400 to 600 students are considered small at the national level.

Summary

The review of the literature indicated that it is unlikely either the federal government or the state of Montana will appropriate the additional funding needed to continue to operate schools effectively. School consolidation was identified as a method to reallocate existing resources to increase funding within the state's current budget structure. It was evident that much of the literature on school consolidation was dated and limited. Dr. E. Jean (personal communication, February 14, 2000) stated:

Most of the United States faced and conducted massive consolidation over twenty years ago. At that time, there were several pieces of research speaking to the benefits/shortfalls of consolidation. Montana has supported consolidation, mostly before the 1950s. Since that time, however, not many districts have consolidated and more to the point, not much has been written about it. (p. 1)

Many states have attempted school consolidation in the past, but there is no research that would directly relate to the consolidation issue as it applies to Montana districts. Montana utilizes a unique funding formula to finance schools. Furthermore, Montana is an uncommonly large state with a small population. In fact, this small population continues to dwindle, resulting in fewer students attending already small

schools. It would be of limited value to apply the research conducted in other states to Montana because of its many unique characteristics.

Opinions generated as a result of the 1993 school finance study by Schwinden and Brannon have been unchallenged. Theories and opinions generated on the topic of school finance and school consolidation need to be rooted in quantifiable data, not subjective, anecdotal data.

Previous research has illustrated the many challenges that come with school consolidation. The review of literature indicated that no clear cut answers are available about the best method of school consolidation, but made clear that consolidation is a viable option worthy of further exploration.

CHAPTER 3

RESEARCH METHODOLOGY

Introduction

Due to inflation and the rising costs of books, supplies and materials, coupled with declining enrollments, schools need more operational money than ever before. One of the major issues schools in Montana currently face is declining enrollment. Student enrollment has a direct impact on revenue for a school district. The number of students enrolled determines the amount of money a school district receives. School districts that experience declining enrollments receive less money, making it difficult to maintain services. It is doubtful the state of Montana will provide increased funding for K-12 education to make up the difference schools are losing due to declining enrollments.

In an attempt to work within the state's current allocation of money for education, alternative methods of dispersing funds were explored. School consolidation was identified in the literature review as a method to reallocate existing resources to increase funding within the state's current budget structure.

The problem addressed in this study was the appropriate funding for public education in the state of Montana during the past decade. The purpose was to define and develop a model that could be used to investigate the alternative of high school consolidation as a means for local taxpayers in Montana to save money, and for the state to reallocate school funding dollars back into the funding formula.

This chapter includes data sources used in the study, a description of the process used to select the schools considered for consolidation, development of the school consolidation model, and the methodology used in the study.

Data Sources

Data sources used to develop the model were found in several publications from the Office of Public Instruction and other Montana state agencies. The primary sources used were: Montana Statewide Education Profile: K-12 Public Schools, School Year 1996-97 (1998), Directory of Montana Schools 1997-1998 (1997), Montana: Official Highway Map (1996), and preliminary budget data sheets (FY 1997-98). The data included geographical areas, relationships between funding and number of students, and the size of schools.

In addition, research studies that provided specific data for this study were also reviewed: Montana's System of Public School Finance: A Historical Perspective (1988) and School Reorganization in Montana: A Time for Decision? (1993).

Due to the delay by OPI in publishing statewide profile statistics for 2000, the figures from the 1996-97 school year were utilized in this study. Even though the data are four years old, the state still utilizes essentially the same public school funding formula, so the use of 1996-97 school year data would not invalidate the model.

The preliminary budget data sheets, fiscal year (FY) 1997-1998 (Appendix A) provided the fiscal data needed to calculate the budget scenarios. The data were entered into the budget spreadsheet provided by OPI in Microsoft Excel (Appendix C). Because

school budgets are based on the previous year's enrollment, all budget information was for the fiscal year 1997-1998 (school year 1997-98).

General fund budgets for schools are created according to state law, Montana Code Annotated (MCA). Schools receive financial data on their preliminary budget data sheets (Appendix A) from OPI. The preliminary budget data sheets have all the pertinent fiscal data. The data are created through the interpretation of state law into budget worksheets (Appendix B). The data supplied by OPI can be verified by working through the budget worksheets.

The calculation of the average number belonging (ANB) is mandated by MCA 20-9-311 which states:

Calculation of average number belonging (ANB). (1) Average number belonging (ANB) must be computed as follows: (a) compute an average enrollment by adding a count of regularly enrolled full-time pupils who were enrolled as of the first Monday in October of the prior school fiscal year to a count of regularly enrolled pupils on February 1 of the prior school fiscal year, or the next school day if those dates do not fall on a school day, and divide the sum by two; and (b) multiply the average enrollment calculated in subsection (1)(a) by the sum of the pupil-instruction and the approved pupil-instruction-related days for the current school fiscal year and divide by 180. (2) For the purpose of calculating ANB under subsection (1), up to 7 approved pupil-instruction-related days may be included in the calculation. (3) When a school district has approval to operate less than 180 school days under 20-9-806, the total ANB must be calculated in accordance with the provisions of 20-9-805. (4) Enrollment for a part of a morning session or a part of an afternoon session by a pupil must be counted as enrollment for one-half day. (5) In calculating the ANB for pupils enrolled in a program established under 20-7-117(1), enrollment at a regular session of the program for at least 2 hours of either a morning or an afternoon session must be counted as one-half pupil for ANB purposes. The ANB for a kindergarten student may not exceed one-half for each kindergarten pupil. (6) When a pupil has been absent, with or without excuse, for more than 10 consecutive school days, the pupil may not be included in the enrollment count used in the calculation of the ANB unless the pupil resumes attendance prior to the day of the enrollment count. (7) The enrollment of prekindergarten pupils, as provided in 20-7-117, may not be

included in the ANB calculations. (8) The average number belonging of the regularly enrolled, full-time pupils for the public schools of a district must be based on the aggregate of all the regularly enrolled, full-time pupils attending the schools of the district, except that when: (a)(i) a school of the district is located more than 20 miles beyond the incorporated limits of a city or town located in the district and at least 20 miles from any other school of the district, the number of regularly enrolled, full-time pupils of the school must be calculated separately for ANB purposes and the district must receive a basic entitlement for the school calculated separately from the other schools of the district; (ii) a school of the district is located more than 20 miles from any other school of the district and incorporated territory is not involved in the district, the number of regularly enrolled, full-time pupils of the school must be calculated separately for ANB purposes and the district must receive a basic entitlement for the school calculated separately from the other schools of the district; (iii) the superintendent of public instruction approves an application not to aggregate when conditions exist affecting transportation, such as poor roads, mountains, rivers, or other obstacles to travel, or when any other condition exists that would result in an unusual hardship to the pupils of the school if they were transported to another school, the number of regularly enrolled, full-time pupils of the school must be calculated separately for ANB purposes and the district must receive a basic entitlement for the school calculated separately from the other schools of the district; or (iv) two or more elementary districts consolidate or annex under the provisions of 20-6-203, 20-6-205, or 20-6-208; two or more high school districts consolidate or annex under the provisions of 20-6-315 or 20-6-317; or two or more K-12 districts consolidate or annex under Title 20, chapter 6, part 4, the ANB and the basic entitlements of the component districts must be calculated separately for a period of 3 years following the consolidation or annexation; (b) a junior high school has been approved and accredited as a junior high school, all of the regularly enrolled, full-time pupils of the junior high school must be considered as high school district pupils for ANB purposes; (c) a middle school has been approved and accredited, all pupils below the 7th grade must be considered elementary school pupils for ANB purposes and the 7th and 8th grade pupils must be considered high school pupils for ANB purposes; or (d) a school has not been accredited by the board of public education, the regularly enrolled, full-time pupils attending the nonaccredited school are not eligible for average number belonging calculation purposes, nor will an average number belonging for the nonaccredited school be used in determining the BASE funding program for the district. (9) The district shall provide the superintendent of public instruction with semiannual reports of school attendance, absence, and enrollment for regularly enrolled students, using a format determined by the superintendent. (pp. 703-705)

The procedure for calculating ANB is displayed in Appendix B, page 1. The procedure

can verify the ANB figure provided by OPI on line 1 of the preliminary budget data sheets.

The terms and general definitions of the budgetary process together with the basic entitlement and the per-ANB entitlement are defined in MCA 20-9-306 as follows:

Definitions. As used in this title, unless the context clearly indicates otherwise, the following definitions apply: (1) "BASE" means base amount for school equity. (2) "BASE aid" means: (a) direct state aid for 44.7% of the basic entitlement and 44.7% of the total per-ANB entitlement for the general fund budget of a district; and (b) guaranteed tax base aid for an eligible district for any amount up to 35.3% of the basic entitlement, up to 35.3% of the total per-ANB entitlement budgeted in the general fund budget of a district, and up to 40% of the special education allowable cost payment. (3) "BASE budget" means the minimum general fund budget of a district, which includes 80% of the basic entitlement, 80% of the total per-ANB entitlement, and up to 140% of the special education allowable cost payment. (4) "BASE budget levy" means the district levy in support of the BASE budget of a district, which may be supplemented by guaranteed tax base aid if the district is eligible under the provisions of 20-9-366 through 20-9-369. (5) "BASE funding program" means the state program for the equitable distribution of the state's share of the cost of Montana's basic system of public elementary schools and high schools, through county equalization aid as provided in 20-9-331 and 20-9-333 and state equalization aid as provided in 20-9-343, in support of the BASE budgets of districts and special education allowable cost payments as provided in 20-9-321. (6) "Basic entitlement" means: (a) \$206,000 for each high school district; (b) \$18,540 for each elementary school district or K-12 district elementary program without an approved and accredited junior high school or middle school; and (c) the prorated entitlement for each elementary school district or K-12 district elementary program with an approved and accredited junior high school or middle school, calculated as follows: (i) \$18,540 times the ratio of the ANB for kindergarten through grade 6 to the total ANB of kindergarten through grade 8; plus (ii) \$206,000 times the ratio of the ANB for grades 7 and 8 to the total ANB of kindergarten through grade 8. (7) "Direct state aid" means 44.7% of the basic entitlement and 44.7% of the total per-ANB entitlement for the general fund budget of a district and funded with state and county equalization aid. (8) "Maximum general fund budget" means a district's general fund budget amount calculated from the basic entitlement for the district, the total per-ANB entitlement for the district, and up to 153% of special education allowable cost payments. (9) "Over-BASE budget levy" means the district levy in support of any general fund amount budgeted that is above the BASE budget and below the maximum general fund budget for a district. (10) "Total per-ANB entitlement"

means the district entitlement resulting from the following calculations: (a) for a high school district or a K-12 district high school program, a maximum rate of \$5,015 for the first ANB is decreased at the rate of 50 cents per ANB for each additional ANB of the district up through 800 ANB, with each ANB in excess of 800 receiving the same amount of entitlement as the 800th ANB; (b) for an elementary school district or a K-12 district elementary program without an approved and accredited junior high school or middle school, a maximum rate of \$3,763 for the first ANB is decreased at the rate of 20 cents per ANB for each additional ANB of the district up through 1,000 ANB, with each ANB in excess of 1,000 receiving the same amount of entitlement as the 1,000th ANB; and (c) for an elementary school district or a K-12 district elementary program with an approved and accredited junior high school or middle school, the sum of: (i) a maximum rate of \$3,763 for the first ANB for kindergarten through grade 6 is decreased at the rate of 20 cents per ANB for each additional ANB up through 1,000 ANB, with each ANB in excess of 1,000 receiving the same amount of entitlement as the 1,000th ANB; and (ii) a maximum rate of \$5,015 for the first ANB for grades 7 and 8 is decreased at the rate of 50 cents per ANB for each additional ANB for grades 7 and 8 up through 800 ANB, with each ANB in excess of 800 receiving the same amount of entitlement as the 800th ANB. (pp. 698-700)

The procedure for calculating the basic entitlement is displayed in Appendix B, page 2 and the procedure for calculating the per-ANB entitlement is displayed in Appendix B, page 3. The procedure can verify the basic entitlement and the per-ANB entitlement figures provided by OPI on line 1 of the preliminary budget data sheets.

The procedure for calculating the allowable cost payment for special education is mandated by MCA 20-9-321 which states:

Allowable cost payment for special education. (1) For the purpose of establishing the allowable cost payment for a current year special education program for a school district, the superintendent of public instruction shall determine the total special education payment to a school district, cooperative, or joint board for special education services formed under 20-3-361 prior to July 1, 1992, using the following factors: (a) the district ANB student count as established pursuant to 20-9-311 and 20-9-313; (b) a per-ANB amount for the special education instructional block grant; (c) a per-ANB amount for the special education related services block grant; (d) weighted cost factors for cooperatives or joint boards meeting the requirements of 20-7-457, to compensate for the additional costs of

operations and maintenance, travel, supportive services, recruitment, and administration; (e) district and cooperative expenditure reports; and (f) any other data required by the superintendent of public instruction to administer the provisions of this section. (2) Special education allowable cost payments must be granted to each school district and cooperative with a special education program as follows: (a) An instructional block grant must be awarded to each school district, based on the district ANB and the per-ANB special education instructional amount. (b) A special education related services block grant must be awarded to each school district that is not a cooperative member, based on the district ANB and the per-ANB special education related services amount. The special education related services block grant amount for districts that are members of approved cooperatives or a joint board must be awarded to the cooperatives or joint board. If a cooperative or joint board meets the requirements of 20-7-457, the special education related services block grant must be weighted for the factors in subsection (1)(d). (3) The superintendent of public instruction shall annually determine the per-ANB special education instructional and special education related services block grant amounts based on the prior years' trustees' expenditure data for special education instruction and related services. (4) The superintendent of public instruction shall adopt rules necessary to implement this section. (5) A district shall provide a 25% local contribution for special education, matching every \$3 of state special education instructional and special education related services block grants with at least one local dollar. A district that is a cooperative member is required to provide the 25% match of the special education related services grant amount to the special education cooperative, but the district is not required to match the weighted funding factors. (6) The superintendent of public instruction shall determine the actual district match based on the trustees' reports. Any unmatched portion reverts to the state and must be subtracted from the district's ensuing year's special education allowable cost payment. (7) If a district's allowable costs of special education, as verified by the trustees' reports, exceed by at least 10% the total of the special education instructional and special education related services block grant plus the required district match, the district is eligible for a 65% reimbursement of the costs that exceed the additional 10%. A district that demonstrates severe economic hardship because of exceptional special education costs may apply to the superintendent of public instruction for an advance on the reimbursement for the year in which the actual costs will be incurred. (pp. 708-709)

The procedure for calculating the allowable cost payment for special education is displayed in Appendix B, page 4. The procedure can verify the allowable cost payment for special education figure provided by OPI on line 5d of the preliminary budget data

sheets.

The determination of the BASE budget and maximum general fund budget are calculated according to MCA 20-9-308 which states:

BASE budgets and maximum general fund budgets. (1) The trustees of a district shall adopt a general fund budget that is at least equal to the BASE budget established for the district and, except as provided in subsection (3) of this section, does not exceed the maximum general fund budget established for the district. (2)(a) Whenever the trustees of a district adopt a general fund budget that exceeds the BASE budget for the district but does not exceed the maximum general fund budget for the district, the trustees shall submit a proposition to the electors of the district, as provided in 20-9-353. (b) A general fund budget adopted under this subsection (2) may not exceed the greater of: (i) 104% of the previous year's general fund budget; or (ii) 104% of the previous year's general fund budget per-ANB multiplied by the current year's ANB for budgeting purposes. (3) (a) (i) Except as provided in subsections (3)(a)(ii), the trustees of a school district whose previous year's general fund budget exceeds the current year's maximum general fund budget amount may adopt a general fund budget up to the maximum general fund budget amount or up to 94% of the previous year's general fund budget, whichever is greater. A school district may adopt a budget under the criteria of this subsection (3)(a)(i) for a maximum of 5 consecutive years. A school district whose adopted general fund budget for the previous year exceeds the maximum general fund budget for the current year and whose ANB for the previous year exceeds the ANB for the current year by 30% or more shall reduce its adopted budget by: (A) in the first year, 20% of the range between the district's adopted general fund budget for the previous school fiscal year and the maximum general fund budget for the current school fiscal year; (B) in the second year, 25% of the range between the district's adopted general fund budget for the previous school fiscal year and the maximum general fund budget for the current school fiscal year; (C) in the third year, 33.3% of the range between the district's adopted general fund budget for the previous school fiscal year and the maximum general fund budget for the current school fiscal year; (D) in the fourth year, 50% of the range between the district's adopted general fund budget for the previous school fiscal year and the maximum general fund budget for the current school fiscal year; and (E) in the fifth year, the remainder of the range between the district's adopted general fund budget for the previous school fiscal year and the maximum general fund budget for the current school fiscal year. (ii) The trustees of a district whose general fund budget was above the maximum general fund budget established by Chapter 38, Special Laws of November 1993, and whose general fund budget has continued to exceed the district's maximum general fund budget in each school fiscal year after school fiscal year 1993 may continue to

adopt a general fund budget that exceeds the maximum general fund budget. However, the budget adopted for the current year may not exceed the lesser of: (A) the adopted budget for the previous year; or (B) the district's maximum general fund budget for the current year plus the over maximum budget amount adopted for the previous year. (b) The trustees of the district shall submit a proposition to raise any general fund budget amount that is in excess of the maximum general fund budget for the district to the electors who are qualified under 20-20-301 to vote on the proposition, as provided in 20-9-353. (4) The BASE budget for the district must be financed by the following sources of revenue: (a) state equalization aid as provided in 20-9-343, including any guaranteed tax base aid for which the district may be eligible, as provided in 20-9-366 through 20-9-369; (b) county equalization aid, as provided in 20-9-331 and 20-9-333; (c) a district levy for support of a school not approved as an isolated school under the provisions of 20-9-302; (d) payments in support of special education programs under the provisions of 20-9-321; (e) nonlevy revenue as provided in 20-9-141; and (f) a BASE budget levy on the taxable value of all property within the district. (5) The over-BASE budget amount of a district must be financed by a levy on the taxable value of all property within the district or other revenue available to the district as provided in 20-9-141. (pp. 701-703)

The procedure for calculating the BASE budget and maximum general fund budget are displayed in Appendix B, page 5. The procedure can verify the BASE budget figure and maximum budget figure provided by OPI on line 3a and 3b, respectively, of the preliminary budget data sheets.

The procedure for calculating the guaranteed tax base (GTB) subsidy follows MCA 20-9-367 which states:

Eligibility to receive guaranteed tax base aid or state advance or reimbursement for school facilities. (1) If the district guaranteed tax base ratio of any elementary or high school district is less than the corresponding statewide elementary or high school guaranteed tax base ratio, the district may receive guaranteed tax base aid based on the number of mills levied in the district in support of up to 35.3% of the basic entitlement, up to 35.3% of the total per-ANB entitlement, and up to 40% of the special education allowable cost payment budgeted within the general fund budget. (2) If the county retirement mill value per elementary ANB or the county retirement mill value per high school ANB is less than the corresponding statewide mill value per elementary ANB or high school ANB, the county may receive guaranteed tax base aid based on the number of mills levied in the county

in support of the retirement fund budgets of the respective elementary or high school districts in the county. (3) For the purposes of 20-9-370 and 20-9-371, if the district mill value per elementary ANB or the district mill value per high school ANB is less than the corresponding statewide mill value per elementary ANB or statewide mill value per high school ANB, the district may receive a state advance or reimbursement for school facilities in support of the debt service fund. (pp. 722-723)

The procedure for calculating GTB is displayed in Appendix B, page 6. The procedure can verify the GTB figure provided by OPI on line 7a of the preliminary budget data sheets.

The procedure for funding the BASE budget and the funding sources are also guided by state law. MCA 20-9-307 states:

BASE funding program -- district general fund budget -- funding sources. (1) A basic system of free quality public elementary schools and high schools must be established and maintained throughout the state of Montana to provide equality of educational opportunity to all school-age children. (2) The state shall in an equitable manner fund and distribute to the school districts the state's share of the cost of the basic school system through BASE aid to support the BASE funding program in the manner established in this title. (3) The budgetary vehicle for achieving the financing system established in subsection (2) is the general fund budget of the school district. The purpose of the district general fund budget is to finance those instructional, administrative, facility maintenance, and other operational costs of a district not financed by other funds established for special purposes in this title. (4) The BASE funding program for the districts in the state is financed by a combination of the following sources: (a) county equalization money, as provided in 20-9-331 and 20-9-333; (b) state equalization aid, as provided in 20-9-343, including guaranteed tax base aid for eligible districts as provided in 20-9-366 through 20-9-369; (c) appropriations for special education; (d) a district levy, as provided in 20-9-303, for support of a school not approved as an isolated school under the provisions of 20-9-302; and (e) district levies or other revenue, as provided by 20-9-308 and 20-9-353. (pp. 700-701)

The budget worksheets (Appendix B) are created through the interpretation of the previous state laws. The worksheets are produced and distributed by OPI. The authority for the Superintendent of Public Instruction and OPI to create these forms is prescribed in

MCA 20-9-103 as follows:

School budget form. (1) The format of the school budget form shall be prescribed by the superintendent of public instruction and shall provide for proper school budgeting procedures in accordance with the budgeting requirements of this title and generally accepted accounting principles. The superintendent of public instruction shall cause a sufficient number of the budget forms to be printed for use by all districts for each school fiscal year. (2) Each district shall use the budget forms prescribed by the superintendent of public instruction, except that a district may in addition, with the approval of the superintendent of public instruction, use a more detailed form. (p. 672)

The budget forms can be used to verify the financial data distributed by OPI in the form of the preliminary budget data sheets. The financial data can be entered into the Excel spreadsheet provided from OPI. The spreadsheet utilizes the formulas prescribed in state law. Because of the numerous calculations, the spreadsheet allows a less complicated application of the Montana funding mechanism.

Development of the Model

The development and application of a model allows the user to examine and analyze the financial impact of alternative consolidation strategies (Rincones, 1988).

A model can supply the necessary information to assist in making an informed decision on exploring high school consolidation alternatives. This could accurately predict which districts would fiscally benefit from school consolidation in Montana if the proper variables and identified relationships are used.

Therefore, a consolidation model was developed in order to analyze financial data that could be used to explore the fiscal implications of high school consolidation in Montana. The following parameters were established that guided the development of the

model:

1. The number of high school districts in Montana would be reduced by approximately 10%. 174 high schools in Montana receive state aid. Theoretically, there could be a higher level of funding for the remaining schools if the number of schools were reduced.
2. To establish the maximum size of high schools that were consolidated, the maximum increase in enrollment was limited to 50 students. This increase would not negatively affect the quality of student services in the existing high school.
3. Districts consolidated were in close proximity to the receiving school district; isolated high school districts were not considered for consolidation. The maximum distance between schools was 25 miles. The distance of 25 miles or less should not have a drastic impact on additional minutes spent by children on the bus.
4. All possible school consolidations within the size and distance limitations were explored.
5. Two configurations of high schools exist in Montana. One configuration consists of a K-12 school district in which a high school is part of the configuration, and the other is a stand alone high school district. In order to consolidate high schools within a K-12 school district, the K-12 district would need to be separated into an elementary district and a high school district. This would be a step backwards as far as consolidation is concerned. Thus for this study an existing school district would not be divided to allow for consolidation.
6. The level of funding, i.e., percent of the maximum budget, was to remain

constant for the receiving district. This allowed the school district to have the same level of funding after absorbing enrollment increases resulting from consolidation.

The results generated by the model take into account the funding differences in each district. The community and school district should review the results to decide whether the option of school consolidation is the right decision for their school. The parameters established for the model in this study could be changed which would create a new set of results and options to be considered for consolidation.

The model created in this study allows the decision maker the ability to alter the parameters. This flexibility potentially makes it useful to many decision makers. The model may be used as a means to predict the future funding scenarios of a school district.

Selection Process

All Montana high schools funded for public education and their enrollments are illustrated in Table 2 found on page 53. As previously explained, two configurations of high schools exist in Montana. One configuration consists of a K-12 school district, and the other is a stand alone high school district. In order to consolidate high schools within a K-12 school district, the K-12 district would need to be separated into an elementary district and a high school district. This would be a step backwards as far as consolidation is concerned. Therefore, only stand alone high school districts were examined in this study. The K-12 school districts are denoted by an asterisk in Table 2.

As mentioned in Chapter 2, it is difficult to determine the appropriate size of a school district that should be considered for consolidation. Research seems to support the

argument to keep schools small. However, as stated earlier, high schools of 400 to 600 students are considered small. The model created in this study consolidated two small high schools, but resulted in newly formed high schools with enrollments under 600 students. In fact, only three newly formed high schools were over 350 students. The maximum increase in enrollment was limited to 50 students, according to the parameters of the model. An increase of 50 students would not cause a school to lose its "small" school status and become a "medium" or "large" school.

In order to obtain a large enough sample to create the necessary data for this study, the smallest 21 high school districts were selected. The largest enrollment of the 21 high school districts selected was 50 students. The enrollment data utilized was compiled from the Montana Statewide Education Profile: K-12 Public Schools, School Year 1996-97 (1998) and the Directory of Montana Schools 1997-1998 (1997).

The maximum distance between the receiving high school and the sending high school that were to be consolidated was determined. Due to concerns of students spending too much time on the bus and the legal limit, schools should not be required to transport their students an excessive distance. The distances among the 21 high school districts having 50 or fewer students are displayed in Table 3. The "Receiving School Districts" with asterisks are K-12 school districts, and were not included in this study.

The distance selected was 25 miles or less, as illustrated on the Montana: Official Highway Map (1996). In all, 16 high school districts met both criteria; each had enrollments of 50 or fewer students and were within 25 miles or less of another high school (Table 4).

Table 2. High School Enrollment Figures by Size 1996-97. Source: OPI Enrollments as of October 7, 1996.

SCHOOL	ENROLLMENT	SCHOOL	ENROLLMENT	SCHOOL	ENROLLMENT
Flathead	2359	Forsyth	208	*Wibaux	76
Great Falls	2043	Manhattan	207	Box Elder	75
Billings Senior	2007	Lodge Grass	191	Hot Springs	72
Great Falls CMR	1875	Fort Benton	187	Savage	68
Billings West	1850	Columbus	185	*Lincoln	65
Butte	1719	Superior	178	Power	64
Bozeman	1648	Sweet Grass County	174	*Hysham	62
Helena	1554	Choteau	172	*Blue Sky	62
Billings Skyview	1417	Cascade	172	*Winifred	61
Helena Capital	1343	Plains	171	Fromberg	61
Missoula Big Sky	1320	Simms	170	Plenty Coups	60
Missoula Sentinel	1239	*Saint Ignatius	168	Denton	59
Missoula Hellgate	1198	*Plentywood	167	Carter County	58
Columbia Falls	866	Powder River County	160	*Joplin-Inverness	58
Havre	832	Harlem	160	Geraldine	58
Custer County	735	Seeley Swan	150	*Stanford	56
*Libby	674	Belt	142	*Hobson	56
Whitefish	657	Absarokee	139	*Belfry	55
Laurel	642	*Two Eagle River	139	*Dutton	54
Belgrade	613	Fairfield	138	Grass Range	53
Anaconda	573	Arlee	134	*Roberts	52
Park	567	Noxon	128	Broadview	52
Dawson County	553	Fairview	125	*Plevna	52
Fergus	548	*Ennis	125	Kremlin-Gilford	51
Sidney	522	Three Forks	124	*Bainville	49
*Hamilton	520	Harlowton	123	Melstone	48
Beaverhead County	519	Circle	122	Augusta	48
Stevensville	516	Joliet	122	Moore	47
Polson	515	*Scobey	119	Brockton	46
Browning	490	Sheridan	118	Harrison	46
Ronan	447	Charlo	114	Dodson	45
Hardin	437	Chester	111	Saco	44
*Corvallis	411	*Victor	108	*Winnett	44
Colstrip	384	White Sulphur Springs	108	Reedpoint	43
Bigfork	379	Shields Valley	103	Frazer	42
*Glasgow	368	Rocky Boy	103	Turner	42
Powell County	342	Centerville	102	Richey	41
Jefferson	341	*Park City	101	Rapelje	41
Lincoln County	326	*Granite	101	*Lavina	41
*Frenchtown	324	Valier	100	Lambert	41
Wolf Point	308	Heart Butte	97	Judith Gap	40
Shepherd	299	Drummond	97	Highwood	39
Cut Bank	293	*Sunburst	94	Lima	39
Conrad	288	Garfield County	94	Westby	38
Broadwater	273	Gardiner	92	Froid	38
*Florence-Carlton	255	Lame Deer	91	*Opheim	37
*Huntley Project	249	*Terry	91	*Whitewater	37
Malta	244	*West Yellowstone	90	Rosebud	35
Roundup	241	Culbertson	86	*Brady	35
Troy	233	Big Sandy	84	*Custer	34
Thompson Falls	232	*Hays-Lodgepole	83	Geyser	34
Shelby	224	Alberton	83	Hinsdale	31
Baker	220	*Bridger	83	*Outlook	28
*Darby	219	Saint Regis	83	*Ryegate	25
Poplar	218	Medicine Lake	80	Willow Creek	22
Whitehall	218	*Nashua	79	*Flaxville	21
Red Lodge	214	*Northern Cheyenne	78	*Peerless	18
Chinook	212	*Twin Bridges	77	*Roy	14

Table 3. Distances between School Districts.

Enrollment/School District	Miles	Receiving School District
35/Rosebud	9	Forsyth
22/Willow Creek	10	Three Forks
38/Froid	12	Medicine Lake
46/Brockton	13	Poplar
31/Hinsdale	13	Saco
44/Saco	13	Hinsdale
47/Moore	14	Fergus (Lewistown)
34/Geyser	15	*Stanford
42/Frazer	16	*Nashua
45/Dodson	17	Malta
40/Judith Gap	17	Harlowton
43/Reedpoint	17	Columbus
39/Highwood	19	Belt
48/Augusta	21	Simms
41/Lambert	22	Sidney
41/Rapelje	25	Columbus
41/Richey	25	Lambert
38/Westby	26	*Plentywood
46/Harrison	29	Whitehall
42/Turner	31	Harlem
48/Melstone	34	Roundup

Table 4. High School Districts with an Enrollment of 50 or Fewer and 25 or Fewer Miles to the Nearest High School District.

Enrollment/School District	Miles	Receiving School District
35/Rosebud	9	Forsyth
22/Willow Creek	10	Three Forks
38/Froid	12	Medicine Lake
46/Brockton	13	Poplar
31/Hinsdale	13	Saco
44/Saco	13	Hinsdale
47/Moore	14	Fergus (Lewistown)
45/Dodson	17	Malta
40/Judith Gap	17	Harlowton
43/Reedpoint	17	Columbus
42/Frazer	19	Wolf Point
39/Highwood	19	Belt
48/Augusta	21	Simms
41/Lambert	22	Sidney
41/Lambert	25	Richey
41/Rapelje	25	Columbus
41/Richey	25	Lambert

One school district, Lambert, was within 25 miles of two schools, Sidney and Richey. There were 17 consolidation scenarios between the 16 high school districts identified. This represented 9% of all the high schools and 13% of the stand alone high school districts. The schools selected were an adequate number to create an applicable model for school consolidation.

Methodology

The high school districts that were used to create the model had 50 or fewer students and were 25 miles or less from the nearest high school within a stand alone high school district. The high school districts are listed in Table 4. The fiscal data was derived from OPI's preliminary budget data sheets, FY 1997-1998 (Appendix A).

The data sheets provided the following information: (1) average number belonging figures (ANB), which is similar to enrollment; (2) district and county taxable valuations; (3) the weighted guaranteed tax base (GTB) subsidy per BASE mill, which is used to create equity between high and low valued districts; (4) the special education reimbursement for disproportionate costs; (5) budget limits; (6) prior year budgeting information; and (7) special education figures.

Eight figures were entered into the spreadsheet (Appendix C) from the preliminary budget data sheets (Appendix A). These figures were: (1) the ANB; (2) the previous year's information for budgeting, which includes the ANB; (3) previous maximum; (4) previous minimum; (5) and previous adopted budgets; (6) the special education reimbursement for disproportionate costs; (7) the district taxable valuation;

and (8) the GTB subsidy per BASE mill. Table 5 refers to the data location on the preliminary budget data sheets and where data are to be entered in the spreadsheet.

Four of the figures needed to be recalculated before the proper numbers could be entered into the funding formula within the spreadsheet provided by OPI. The taxable valuations from the preliminary budget data sheets were added together to create the new figure. In order to recalculate the reimbursements for disproportionate costs for special education, the figures from both preliminary budget data sheets were added together. The new ANB was created by adding together the ANB's from both districts. The weighted GTB subsidy per BASE mill was recalculated using the state formula. The weighted GTB subsidy per BASE mill was calculated by adding the previous year's direct state aid figures together, plus 40% of the previous year's special education allowable cost payment, plus district special education cooperative costs. This figure was then multiplied by 30.10 (the high school GTB ratio for 1997-98 on the preliminary budget data sheet). The new taxable valuation was subtracted from the product. Finally, the figure was multiplied by .001 to equal the weighted GTB subsidy per BASE mill. All the data for the consolidated high school districts replaced the data on the receiving districts' preliminary budget data sheets (Table 5).

In determining the level of funding for the receiving school district, the previous year's adopted budget was divided by the current year's maximum budget. The quotient represented the level of funding or the percent of maximum budget. The percent of the maximum budget was then applied to the newly formed consolidated district by multiplying the percent times the maximum budget of the consolidated district.

Table 5. Cross Reference of Data from the Preliminary Budget Data Sheets and the Spreadsheet.

Description of Data	Preliminary Budget Data Sheet	Spreadsheet
FY 1997-98 ANB	Line 1	Cell F23
Special Education Reimbursement for Disproportionate Costs	Line 5c	Cell F31
Weighted GTB Subsidy per BASE Mill	Line 7a	Cell F35
District Taxable Valuation	Line 6c	Cell F36
Prior Year Information for Budgeting		
FY 1996-97 BASE Budget	Line 4a	Cell F38
FY 1996-97 Maximum Budget	Line 4b	Cell F39
FY 1996-97 ANB	Line 4c	Cell F40
FY 1996-97 Adopted Budget	Line 4d	Cell F41
Prior Year Direct State Aid	Line 6a	N/A
Prior Year Special Education Allowable Costs & Prorated Cooperative Amount Times 40%	Line 6b	N/A

The data mentioned above were entered into the Excel spreadsheet provided by OPI. It should be noted that the budget forms described earlier could be used to calculate the data. Calculations were completed within the spreadsheet and the figures produced were synthesized and analyzed. The figures resulting from consolidating the districts were compared to the original figures before the districts were consolidated (Table 6 and Appendix D).

The following example depicts the process utilized in creating the new data. The following figures represent the data from the Rosebud High School District and were taken directly from the preliminary budget data sheets. An ANB of 36, a taxable

valuation of \$2,878,281.00, reimbursement for disproportionate costs for special education of \$0.00, previous year's direct state aid of \$138,070.40, and previous year's special education allowable cost payment plus district cooperative costs times 40% equals \$2,360.80. The following figures represent the data from the Forsyth High School District and were taken directly from the preliminary budget data sheets. An ANB of 213, a taxable valuation of \$7,640,231.00, reimbursement for disproportionate costs for special education of \$4,451.75, previous year's state aid of \$507,170.40, and previous year's special education allowable cost payment plus district cooperative costs times 40% equals \$16,286.18. The new data for the consolidated district was created by adding the two ANB's together, $36 + 213 = 249$. The same was done for the taxable valuation, $\$2,878,281 + \$7,640,231 = \$10,518,512$, and the reimbursement for disproportionate costs for special education, $\$0.00 + \$4,451.75 = \$4,451.75$. The new GTB subsidy per BASE mill was calculated by adding the previous year's state aid figures plus 40% of the previous year's special education allowable cost payment plus district cooperative costs, $\$138,070.40 + \$507,170.40 + \$2,360.80 + \$16,286.18 = \$663,887.78$. This figure was then multiplied by 30.10 (the high school GTB ratio for 1997-98), $\$663,887.78 \times 30.10 = \$19,983,022.178$. The new taxable valuation was subtracted from the product, $\$19,983,022.178 - \$10,518,512 = \$9,464,510.178$. Finally, the figure was multiplied by .001 to end up with the weighted GTB subsidy per BASE mill, $\$9,464,510.178 \times .001 = \$9,464.510178$ which was rounded to \$9,465.

The level of funding for the receiving school district, Forsyth, was calculated by dividing the previous year's adopted budget by the current year's maximum budget,

$\$1,197,751.00 \div \$1,244,383.25 = 96\%$. The percent of the budget was then applied to the newly formed consolidated district. The maximum budget for the newly formed consolidated district was then multiplied by the current level of funding, $\$1,417,506.55 \times 96\% = \$1,360,806.20$. The maximum budget for the newly formed district was created in the spreadsheet, cell F76. The adopted budget at the same level of funding was $\$1,360,806.20$. All the data was entered into the spreadsheet provided by OPI and the calculations were completed. The steps for entering and creating the data for the consolidated school district are listed in Figure 5.

The results were analyzed for mathematical averages and patterns. The data produced the dollar amounts of state aid and district tax. For purposes of this study, state aid was defined as the sum of direct state aid, special education allowable cost payment and guaranteed tax base aid. District tax was defined as the sum of the district property tax levy to fund the BASE budget and the district property tax to fund the Over-BASE part of the budget. The district tax dollar amount was then converted into the number of mills required to raise the necessary amount of funds. The number of mills is what is actually assessed to the local taxpayer.

A school's general fund budget in Montana consists of 140% to 153% of allowable special education costs from the state, plus an additional 40% to 53% of the special education cooperative allocation. In addition to special education costs, budgets consist of 80% to 100% of basic and per-ANB entitlements. The entitlements consists of 44.7% of the maximum budget in the form of direct state aid and another 35.3% from the local tax base with guaranteed tax base subsidy. The amount not provided by the

entitlements over the BASE budget is funded by district levies.

Figure 5. Step by Step Process for Entering and Creating Data for the Consolidated District.

- Step 1: Enter the prior year's minimum budget, maximum budget, ANB and adopted budget into cells F38, F39, F40 and F 41, respectively.
- Step 2: Recalculate the ANB, taxable valuation, special education reimbursement for disproportionate costs and weighted GTB per BASE mill (use formulas provided in the text).
- Step 3: Enter the recalculated ANB, special education reimbursement for disproportionate costs, weighted GTB per BASE mill and taxable valuation into cells F23, F31, F35 and F36, respectively.
- Step 4: Calculate the level of funding (use formula provided in the text).
- Step 5: Determine the adopted budget for the consolidated district (use formula provided in the text).
- Step 6: Enter the adopted budget into cell F286.

The calculations are performed within the spreadsheet and the relevant data is produced on the last page of the spreadsheet.

The data produced in the example of Rosebud and Forsyth were examined and analyzed. Rosebud received \$147,928.40 for direct state aid, \$4,185.00 for the special education allowable cost payment and \$47,916.48 for GTB aid, for a total of \$200,029.88 in state aid. In Rosebud, the district levy to fund the BASE was \$102,239.31 and the Over-BASE levy was \$50,635.81 for a total district tax of \$152,893.12 or 53.12 mills. Forsyth received \$478,139.60 for direct state aid, \$29,213.00 for the special education allowable cost payment and \$254,030.80 for GTB aid, for a total of \$761,383.40 in state

aid. In Forsyth, the district levy to fund the BASE was \$239,068.24 and the Over-BASE levy was \$197,299.36 for a total district tax of \$436,367.60 or 57.12 mills.

When the two districts were consolidated by the model, the new district received \$544,534.40 for direct state aid, \$33,398.00 for the special education allowable cost payment and \$266,061.15 for GTB aid, for a total of \$843,993.55 in state aid. In the new district, the district levy to fund the BASE was \$295,660.08 and the Over-BASE levy was \$221,152.57 for a total district tax of \$516,812.65 or 49.14 mills. When the state aid from Rosebud and Forsyth was added together ($\$200,029.88 + \$761,383.40 = \$961,413.28$) and compared to the state aid of the newly consolidated district (\$843,993.55), it resulted in a savings of \$117,419.73 to the state. When the district mills levied were compared (Rosebud 53.12, Forsyth 57.12 and the newly consolidated district 49.14), both districts would see a tax decrease if they were consolidated under the parameters of this model.

Summary

The model was guided by the established parameters: (1) the number of high school districts in Montana would be reduced by approximately 10%; (2) the consolidated high school's enrollment would increase by no more than 50 students; (3) districts considered for consolidation were in close proximity to the receiving school district--isolated high school districts were not consolidated; (4) all possible consolidations within the size and distance limitations were explored; (5) an existing K-12 school district would not be divided to allow consolidation; and (6) the level of

funding, or percent of the maximum budget, would remain constant for the receiving district.

Applying the parameters of the model resulted in 17 school consolidation scenarios. The financial data for the newly consolidated district were created by calculating new figures from the data of the two districts. Then, the data were entered into the Excel spreadsheet provided by OPI. Calculations were completed within the spreadsheet and the figures produced were synthesized and analyzed. The results collected and subsequent analysis of the data provided information that could be used to explore the fiscal implications of high school consolidation in Montana.

The results from all 17 scenarios are presented in Chapter 4. This information can provide local and state level decision makers with the necessary information that will allow them to make an informed decision on high school consolidation. Many possible configurations for a consolidation plan exist, and this model is only one possible version. The model was adequate to analyze the financial issues of high school consolidation in Montana.

CHAPTER 4

RESULTS

Introduction

This chapter contains the results gathered from synthesizing and analyzing the data. The problem addressed in this study was the appropriate funding for public education in the state of Montana during the past decade. The purpose was to define and develop a model which could be used to investigate the alternative of high school consolidation as a means for local taxpayers in Montana to save money, and for the state to reallocate school funding dollars back into the funding formula.

Several assumptions had to be made during the process of synthesizing and analyzing the data. It was assumed that all the students from both districts would attend the newly formed school district, the entire tax base or school district would become part of the consolidated district, and the level of funding for the consolidated district, which is the percent of the maximum budget, would remain the same as the previous year for the receiving school district. Also, the model was developed on the assumption that no incentives for consolidation would be given, and no supplemental payments would be made to school districts.

The model created in this study was based on data from 17 scenarios that consolidated two neighboring high school districts. As mentioned previously, many possible configurations for a consolidation plan exist, and this model is only one possible

version. This model should provide important information in the development of any other model. When this model is utilized, it will provide accurate figures to analyze the financial issues of high school consolidation in Montana. The figures created by this model will be relevant to local and state level decision makers.

Results of Data Analysis

The results created by the model in this study were produced by following the established parameters: (1) the number of high school districts in Montana would be reduced by approximately 10%; (2) the consolidated high school's enrollment would increase by no more than 50 students; (3) districts considered for consolidation were in close proximity to the receiving school district--isolated high school districts were not consolidated; (4) all possible consolidations within the size and distance limitations were explored; (5) an existing K-12 school district would not be divided to allow consolidation; and (6) the level of funding, or percent of the maximum budget, would remain constant for the receiving district.

The data produced by the model illustrated the dollar amount appropriated for state aid and district tax. For purposes of this study, state aid was defined as the sum of direct state aid, special education allowable cost payment, and guaranteed tax base aid. District tax was defined as the sum of the district property tax levy to fund the BASE budget, and the district property tax to fund the Over-BASE part of the budget. The district tax dollar amount was then converted into mills to raise the necessary amount of funds. The number of mills represents what is actually assessed to the local taxpayer.

As illustrated in Table 6, state aid decreased in every school consolidation scenario. If the model were implemented, the state would spend from \$103,732.93 to \$136,859.10 less in terms of state aid in each scenario. The state would spend an average of \$122,085.49 less per consolidation. The state would spend a total of \$1,831,282.43 less per year, or almost \$3.7 million less per biennium.

In every consolidation scenario, the number of mills needed for the consolidated district was less than the number of mills needed for the receiving district (Table 6). The decrease in mills ranged from 2.2 to 24.9 mills. The increase in the consolidated district's taxable valuation and the percent of the maximum budget were the largest factors in the decrease of mills. The higher the taxable valuation the fewer the mills needed to raise the necessary money to fund the budget.

In every consolidation scenario but one, the number of mills needed for the consolidated district was less than the number of mills needed for the sending district (Table 6). In the scenario of Froid and Medicine Lake, the number of mills needed for the consolidated district increased 7.91 over the number of mills in the sending district. In the other scenarios, the decrease in mills ranged from 0.32 to 31.00 mills. The difference between the percent of the maximum budgets and the increase in taxable valuation were the major factors in calculating the number of mills.

Discussion of Results

If the model were implemented, the amount of \$1,831,282.43 in which the state would spend less in state aid each year by consolidating high school districts could have a

Table 6. Comparison of Figures Before and After Consolidating High School Districts.

District	% of Max	State Aid	Mills	District Tax	Total Budget
Rosebud	94	200,029.88	53.12	152,893.12	352,923.00
Forsyth	96	761,383.40	57.12	436,367.60	1,197,751.00
Total		961,413.28			
Consolidated	96	843,993.55	49.14	516,812.65	1,360,806.20
Difference		117,419.73			
Willow Creek	80	201,496.06	37.61	51,649.34	253,145.40
Three Forks	89	419,508.17	41.67	299,930.55	719,438.72
Total		621,004.23			
Consolidated	89	504,311.14	37.29	319,599.22	823,910.36
Difference		116,693.09			
Froid	87	251,718.58	49.31	91,523.02	343,241.60
Medicine Lake	100	384,872.87	68.62	222,136.75	607,009.62
Total		636,591.45			
Consolidated	100	509,265.81	57.22	291,488.03	800,753.84
Difference		127,325.64			
Brockton	80	345,808.69	36.15	18,948.68	364,757.37
Poplar	81	797,674.20	34.43	271,149.32	1,068,823.52
Total		1,143,482.89			
Consolidated	81	1,008,532.89	30.44	255,624.71	1,264,157.60
Difference		134,950.00			
Hinsdale	114	149,099.26	56.34	270,550.73	419,649.99
Saco	123	213,252.29	78.66	309,574.71	522,827.00
Total		362,351.55			
Consolidated	123	258,618.62	53.76	469,730.51	728,349.13
Difference		103,732.93			
Saco	123	213,252.29	78.66	309,574.71	522,827.00
Hinsdale	114	149,099.26	56.34	270,550.73	419,649.99
Total		362,351.55			
Consolidated	114	258,618.62	47.66	416,436.67	675,055.29
Difference		103,732.93			

Table 6 continued.

District	% of Max	State Aid	Mills	District Tax	Total Budget
Moore	97	258,823.73	61.27	162,941.13	421,764.86
Lewistown	80	1,903,741.77	34.38	433,346.28	2,337,088.05
Total		2,162,565.50			
Consolidated	80	2,025,706.40	32.18	490,903.72	2,516,610.12
Difference		136,859.10			
Dodson	100	224,056.41	54.93	198,335.76	422,392.17
Malta	86	828,135.47	45.39	411,348.53	1,239,484.00
Total		1,052,191.88			
Consolidated	86	935,246.42	38.59	489,034.68	1,424,281.10
Difference		116,945.46			
Judith Gap	89	248,045.67	47.95	113,408.53	361,454.20
Harlowton	97	395,067.17	52.07	398,758.11	793,825.28
Total		643,112.84			
Consolidated	97	538,600.30	45.09	452,029.56	990,629.86
Difference		104,512.54			
Reedpoint	83	304,419.34	41.65	48,341.28	352,760.62
Columbus	82	679,318.31	36.32	267,162.69	946,481.00
Total		983,737.65			
Consolidated	82	859,225.21	31.41	267,382.19	1,126,607.40
Difference		124,512.44			
Highwood	93	246,692.35	61.05	129,670.65	376,363.00
Belt	80	544,424.15	36.50	184,892.22	729,316.37
Total		791,116.50			
Consolidated	80	669,548.82	30.51	219,410.15	888,958.97
Difference		121,567.68			
Augusta	94	274,379.24	55.70	144,891.77	419,271.01
Simms	87	731,124.02	49.77	208,874.98	939,999.00
Total		1,005,503.26			
Consolidated	87	872,404.56	40.73	276,981.14	1,149,385.70
Difference		133,098.70			

Table 6 continued.

District	% of Max	State Aid	Mills	District Tax	Total Budget
Lambert	91	268,411.83	59.03	107,588.17	376,000.00
Sidney	88	1,789,957.07	51.41	693,415.32	2,483,372.39
Total		2,058,368.90			
Consolidated	88	1,923,940.25	46.78	715,968.65	2,639,908.90
Difference		134,428.65			
Rapelje	80	189,163.87	33.70	141,096.82	330,260.69
Columbus	82	679,318.31	36.32	267,162.69	946,481.00
Total		868,482.18			
Consolidated	82	756,477.70	31.07	358,541.90	1,115,019.60
Difference		112,004.48			
Richey	91	238,522.84	49.14	137,477.16	376,000.00
Lambert	91	268,411.83	59.03	107,588.17	376,000.00
Total		506,934.67			
Consolidated	91	383,629.61	39.60	182,986.82	566,616.43
Difference		123,305.06			
Lambert	91	268,411.83	59.03	107,588.17	376,000.00
Richey	91	238,522.84	49.14	137,477.16	376,000.00
Total		506,934.67			
Consolidated	91	383,629.61	39.60	182,986.82	566,616.43
Difference		123,305.06			
Frazer	85	188,914.58	37.29	149,881.64	338,796.22
Wolf Point	81	1,094,868.35	34.71	312,784.79	1,407,653.14
Total		1,283,782.93			
Consolidated	81	1,159,856.00	30.87	402,338.50	1,562,194.50
Difference		123,926.93			

dramatic impact on funding K-12 public education in Montana, if the money was reappropriated back into the funding formula. The result would be an increase of almost \$3.7 million over the legislative biennium. This increase would not come at the expense

of the taxpayers or as a result of program cuts. Rather, the money would come from within the funding already allocated for K-12 public education in Montana.

At the same time the state would be reappropriating funds, local taxpayers could realize tax relief in the form of fewer mills being levied to fund their local schools. In all but one scenario, local tax relief was experienced. The decrease in taxes ranged from 2.2 to 24.9 mills. The wide range in the decrease of mills was due to the difference in the level of funding between districts and the increase of taxable valuation. According to the data in Table 6, the receiving district (second line) always acquired tax relief due to the increase in taxable valuation of the combined district. Accordingly, as the value of a mill increased, less mills were required to be levied in order to raise the necessary money. The number of mills in the sending school district (first line) compared to the number of mills in the consolidated district depended more on the difference of the level of funding between the districts than on the increase in taxable valuation. If the level of funding for the sending school district, i.e., the percent of the maximum budget, was higher than the level of funding in the receiving school district, the sending school district sustained a larger decrease in mills. If the sending school district had a lower level of funding than the receiving school district, the sending school district sustained a smaller tax relief in the number of mills assessed. As the difference in the level of funding increased, the difference in mills between the sending school district and the consolidated school district became smaller up to a point at which the difference resulted in an increase in mills for the sending school district. This explains the scenario of Froid and Medicine Lake, where the sending school district sustained an increase in mills. In this case the difference

between the levels of funding was 13%.

In other words, if the sending school district had a higher level of funding, i.e., percent of the maximum budget, than the receiving school district, the sending school district would sustain a larger decrease in mills, and the larger the difference the larger the decrease in mills. If the sending school district had a lower level of funding than the receiving district, the sending school district sustained a smaller decrease in mills. If the receiving school district had a level of funding that was much higher than the sending school district, it is possible that the sending school district could realize a tax increase.

The distance variable in the model had no impact on the financial ramifications of consolidation, since transportation costs were not figured into the model. The amount of distance selected was for realistic implementation purposes only.

Summary

The data generated by the model in this study revealed several items. It is important to understand that the model created in this study focused on only the school districts' general funds. First, in every scenario the state spent less money in the form of state aid by consolidating high school districts. The average amount the state could reallocate back into the funding mechanism was \$122,085.49 per consolidation. Secondly, in every consolidation scenario but one, local taxpayers saved money by having fewer mills levied due to consolidating high school districts.

The model created in this study was based on several parameters as mentioned in Chapter 3. If the parameters of the model were changed the data generated by the model

would be different. This model was one method of many possible schemes to consolidate schools in Montana. By no means should it be considered the most effective method of all the possible scenarios available. The data generated by this model would be relatively accurate if it were applied appropriately. The changes in student enrollment, taxable valuation, and levels of funding are major factors to consider when exploring the possibilities of school consolidation.

CHAPTER 5

CONCLUSIONS

Introduction

The funding of public schools in Montana has been a dominant issue facing state legislators in recent years. The legislature has had the unenviable task of trying to increase funding for K-12 public education without raising taxes. Due to the lack of increased funding for schools in the past decade, declining enrollments, and continued inflation of costs, school districts are being asked to do more with less. School district consolidation is viewed as a means to reappropriate current funding to K-12 schools. The reappropriation of funds after consolidation would give more money to existing schools. The same amount of money would be distributed to fewer schools. The data provided in this study focused only on the general funds of the selected districts and should be used to help test the effects of school consolidation in Montana.

As supported in Chapter 2, school district consolidation is a viable alternative to the funding challenges the state of Montana faces. Consolidation applies the concept of economy of scale, i.e., bigger is better. This is supported by the belief that it is too costly to keep operating the smaller schools. Schwinden and Brannon (1993) stated, "Expenditures per pupil rise as ANB declines in both elementary and high schools in Montana" (p. 32). This is also supported by DeYoung and Lawrence (1995) who stated, "School reformers throughout most of this century have attempted to create larger more

efficient schools, likening the 'laws' of school administration to the 'laws' of efficient industrial and agricultural production" (p. 107).

The problem addressed in this study was the appropriate funding for public education in the state of Montana during the past decade. The purpose was to define and develop a model which could be used to investigate the alternative of high school consolidation as a means for local taxpayers in Montana to save money, and for the state to reallocate school funding dollars back into the funding formula. In Chapter 3 a model was defined and developed to investigate the financial consequences of high school district consolidation. The application of the model resulted in the reduction of the number of high school districts by 13% and produced positive financial effects on amounts of state aid and local school district tax.

Conclusions

A model was defined, developed and used to explore the fiscal implications of high school consolidation in Montana. The financial data produced by this model were used to address the problem of appropriate funding for public education that Montana faced in the past decade.

Applying the model resulted in the reduction of 13% percent of the number of high school districts in Montana. This would have a fiscal impact on funding K-12 public education in the state. The funding appropriated to the schools targeted for consolidation could be reappropriated to the remaining schools of the state. The consolidation of smaller high school districts to another high school could create a more

equitable scheme of funding education. By decreasing the number of high schools through consolidation the basic entitlement would be reallocated to the remaining schools through the funding mechanism. Using the results of this study, some of the more costly smaller high schools would be eliminated.

The state's potential reinvestment from the consolidations would be approximately \$3.7 million dollars per biennium. This money could be reappropriated into the funding formula which would create a higher level of funding for K-12 public education without raising taxes. Any additional consolidations due to declining enrollments in schools near the 50 student parameter would increase the amount by approximately \$122,000.00 per consolidation. If more schools were to be consolidated by increasing the parameters of enrollment and distance between schools, it would allow more money to be reallocated to the remaining schools of the state. However, time limitations on the bus and school capacity limitations would have to be considered before making such a change to the model.

As stated in Chapter 4, local tax relief would result in 16 of 17 scenarios if the consolidations were implemented. Tax relief for the receiving district would occur in every school district with the amount depending on the increase of taxable valuation and the difference between the funding level of the two districts. Tax relief for the sending school district would occur in every school district except one, Froid. Difference in the level of funding between the two districts was the primary factor in determining the amount of local tax relief, or percent of the maximum budget. The difference in the level of funding between Froid and Medicine Lake was 13%. The difference of 13% was large

enough to create a difference which could not be recovered by the increase in taxable valuation.

By the data produced in this study, it is apparent that school consolidation under the parameters specified in this model could be a viable alternative for increasing funding for K-12 public education in Montana without raising taxes. The parameters that guided the model were: (1) the number of high school districts in Montana would be reduced by approximately 10%; (2) the consolidated high school's enrollment would increase by no more than 50 students; (3) districts considered for consolidation were in close proximity to the receiving school district--isolated high school districts were not consolidated; (4) all possible consolidations within the size and distance limitations were explored; (5) an existing K-12 school district would not be divided to allow consolidation; and (6) the level of funding, or percent of the maximum budget, would remain constant for the receiving district. At the very least, the data produced should give local and state level decision makers more data to aid in making an informed decision on school consolidation.

The data provided in this study was reduced to quantifiable fiscal data. The fiscal data could replace the subjective and anecdotal data utilized in the past. The quantifiable data could be used to test the effects of high school consolidation in Montana. Also, since the funding mechanism was changed as a result of a lawsuit in 1988, consolidations prior to 1988 would not provide relevant fiscal data.

Discussion of Broader Implications

School consolidation is typically not readily accepted. History has demonstrated that school consolidation is better accepted when the merger is optional rather than mandated. Montana may have more success by offering incentives for school districts to consolidate on their own. The savings from state aid and/or district tax may be given back to the districts as an incentive to consolidate. The use of incentives may delay the benefits of consolidation, but it could motivate some school districts to consolidate.

Many of the schools identified by the parameters of the model were located in the central and eastern part of Montana. As stated in Chapter 2, this is the portion of the state where agriculture is the primary sources of income. It is possible the decline in enrollment in central and eastern Montana is linked to the stagnant farm and ranch economies in these areas. The number of farms and ranches decreased by 400 within the last year according to figures from the Montana Agricultural Statistics Service (2001). Lower taxes associated with school consolidation, as illustrated in Table 6, could provide some financial relief to the already depressed economies of these industries.

Capacity issues with facilities were not discussed at length. With the increase of 50 students or less, current facilities should be adequate to accommodate the increase in enrollment. Furthermore, most high school districts in Montana have experienced declining enrollments (Table 1) (Figure 4) which may make capacity issues a lesser concern.

The topic of quality of education was not emphasized in this study. The model

increased schools' enrollments a maximum of 50 students. An increase of 50 students would not have a negative impact on the quality of education. In fact, an increase of up to 50 students could generate enough revenue to expand opportunities for students. In terms of a national perspective, the model made small schools modestly larger, small schools.

Isolated districts were exempt from the model. It is possible that other methods could be used to consolidate some aspects of their educational programs.

Telecommunications, such as interactive television and the Internet, may be used to combine some programs. A time may come when small isolated school districts will need alternative methods to offer a broader range of programs.

The figures created from this model did not take into consideration other areas where money could be saved as a result of consolidation. Shared administrators and teachers could result in a savings to the district. The combined purchasing power of a consolidated district may also result in a savings. Any additional savings could be passed on to local taxpayers by lowering the level of funding needed. This could result in fewer mills being levied.

Summary

This study addressed the problem of appropriate funding for public education in Montana during the past decade. The purpose was to define and develop a model which could be used to investigate the alternative of high school consolidation as a means for local taxpayers in Montana to save money, and for the state to reallocate school funding

dollars back into the funding formula. According to the parameters established in this study, a model was defined and developed. The data produced should give local and state level decision makers more data to aid in making an informed decision on school consolidation.

This study provided information that focused on the financial impact of school consolidation. By no means should it be considered the most effective method of all the possible scenarios available. It was one method of providing data on the topic of school consolidation.

Implications For Further Research

The purpose was to define and develop a model which could be used to investigate the alternative of high school consolidation as a means for local taxpayers in Montana to save money, and for the state to reallocate school funding dollars back into the funding formula. In defining and developing this model, several parameters were established. The parameters established did not account for every possible factor. More complete data on fiscal implications of school consolidation in the areas of transportation, facilities, effects on the community, and the consolidation of elementary and K-12 school districts need to be generated. This data would yield a more comprehensive look at consolidation in Montana.

The entire school transportation budget should be completely evaluated. This should include an in depth review on the number of busses needed and the position of the transportation supervisor. In addition, the state reimbursement rate should be examined

in regard to the total transportation budget.

The need for new facilities and facility renovation should be explored. The costs associated with facilities could have a positive or negative effect on school consolidation. Buildings should be evaluated to assure they are able to hold the increased number of students, especially if the number of students was significantly increased due to consolidation.

The consolidation of elementary and K-12 school districts should be examined. The study could be very similar to this study. The study should determine whether consolidation of elementary and K-12 school districts would create a cost savings to the local taxpayers and allow the state of Montana to reallocate limited funding dollars. After the data were produced, it could be beneficial to local and state level decision makers.

The loss of a school could have a major impact on a community. The social and economic effects need to be scrutinized. The interaction of the community with the school also needs to be considered.

The model created could not be used to test the effects of intra-district consolidations, mergers or closures. It is possible a similar model could be created to test the fiscal efficiency of a single district with many schools.

Finally, it is possible that the current funding formula Montana established to provide equity over a decade ago may now be out-dated. This is supported by the debate on HB 625, Interim Study of School Funding, which would create a study of school funding in Montana during the interim before the next legislative session. In fact, use of

the formula may be causing inequity among school districts. The basic entitlement which was designed to provide equity may be the only reason for the existence of small schools.

In other words, the current funding formula may not be meeting the needs of the state.

Also, political representation has shifted from rural areas to urban areas. The new representation could allow urban centers to control the state legislature, which has ultimate control over the state funding formula. In the future it is conceivable that efforts to take away funding from smaller rural schools will be spearheaded by urban schools, making school consolidation a primary issue of focus.

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APPENDICES

APPENDIX A

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

44 Rosebud
0795 Rosebud HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 ROSEBUD HS 9-12	36	200000.00	169821.00

2. ***DIRECT STATE AID** 147928.40

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

* a. BASE budget 302269.19
* b. Maximum budget limit 376957.29

4. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 1996-97 BASE Budget 283120.55
* b. FY 1996-97 Maximum Budget 352923.00
* c. FY 1996-97 ANB 33.00
* d. FY 1996-97 Adopted General Fund Budget 352923.00
* e. Increase for present law special education budget 0.00
* f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

* a. Instructional Block Grant Entitlement [IBG rate X ANB] 4185.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
* c. Reimbursement for Disproportionate Costs (OPI Certified) 0.00
* d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 4185.00

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

* e. Related Services Block Grant Entitlement (Paid directly to coop) 1383.48

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1381.05
* 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]	456.55
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	1837.60

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	6022.60
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	138070.40
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	2360.80
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	2878281.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	177387261.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	33.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	795.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	1349.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	87.22
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	223.13
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

44 Rosebud
0791 Forsyth HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 FORSYTH HS 9-12	213	200000.00	995349.00

2. *DIRECT STATE AID 478139.60

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 1000451.64
- * b. Maximum budget limit 1244383.25

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 1062283.38
- * b. FY 1996-97 Maximum Budget 1321161.58
- * c. FY 1996-97 ANB 233.00
- * d. FY 1996-97 Adopted General Fund Budget 1197751.00
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 24761.25
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 4451.75
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 29213.00

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 8185.59

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	8171.21
* 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]	2701.24
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	10872.45

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	35633.71
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	507170.40
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	16286.18
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	7640231.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	177387261.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	233.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	795.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	8116.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	32.79
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	223.13
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

**16 Gallatin
0355 Willow Creek HS**

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 WILLOW CREEK HS 9-12	23	200000.00	108571.50

2. *DIRECT STATE AID 123428.60

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 253145.40
- * b. Maximum budget limit 315525.68

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 224914.41
- * b. FY 1996-97 Maximum Budget 279865.41
- * c. FY 1996-97 ANB 17.00
- * d. FY 1996-97 Adopted General Fund Budget 224914.41
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? **Y**

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
 Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 2673.75
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 1565.28
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 4239.03

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 883.89

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	882.34
* 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]	291.68
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	1174.02

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	3847.77
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	108196.80
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	2623.36
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	1373106.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	107424498.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	17.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	2720.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	1963.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	80.77
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	39.49
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

**16 Gallatin
0361 Three Forks HS**

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 THREE FORKS HS 9-12	125	200000.00	586875.00

2. ***DIRECT STATE AID** 314750.00

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 656569.00
- * b. Maximum budget limit 816457.55

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 676617.57
- * b. FY 1996-97 Maximum Budget 841155.62
- * c. FY 1996-97 ANB 133.00
- * d. FY 1996-97 Adopted General Fund Budget 719438.72
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
 Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 14531.25
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 4803.75
- c. Reimbursement for Disproportionate Costs (OPI Certified) 0.00
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 19335.00

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]	4795.31
* f(ii).	District's Required match for RSBG [5b X 0.33]	1585.24
* 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)]	6380.55

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	25715.55
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	323620.40
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	8393.36
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	7197262.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	107424498.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	133.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	2720.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	2796.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	54.11
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	39.49
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

43 Roosevelt
0787 Froid HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 FROID HS 9-12	39	200000.00	183943.50

2. ***DIRECT STATE AID** 153577.40

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 317476.41
- * b. Maximum budget limit 395362.72

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 298282.77
- * b. FY 1996-97 Maximum Budget 371262.60
- * c. FY 1996-97 ANB 36.00
- * d. FY 1996-97 Adopted General Fund Budget 343241.60
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? **Y**

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
 Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 4533.75
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 2410.61
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 6944.36

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 1498.77

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1496.14
* 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]	494.59
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	1990.73

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	6524.48
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	143666.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	3528.70
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	1856598.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	1856598.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	36.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	765.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	2574.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	51.57
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	35.31
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

**46 Sheridan
0822 Medicine Lake HS**

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 MEDICINE LAKE HS 9-12	83	200000.00	390556.50

2. *DIRECT STATE AID 236222.60

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 487229.33
- * b. Maximum budget limit 607009.62

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 512317.42
- * b. FY 1996-97 Maximum Budget 638097.75
- * c. FY 1996-97 ANB 92.00
- * d. FY 1996-97 Adopted General Fund Budget 638097.75
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? **Y**

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
 Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 9648.75
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 0.00
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 9648.75

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 3189.69

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	3184.09
* 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]	1052.60
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	4236.69

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	13885.44
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	247786.80
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	5805.94
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	3237135.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	11542418.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	92.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	333.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	4396.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	35.19
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	34.66
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

**43 Roosevelt
0783 Brockton HS**

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 BROCKTON HS 9-12	50	200000.00	235687.50

2. *DIRECT STATE AID 174275.00

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 364757.37
- * b. Maximum budget limit 453578.26

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 334763.45
- * b. FY 1996-97 Maximum Budget 416435.72
- * c. FY 1996-97 ANB 45.00
- * d. FY 1996-97 Adopted General Fund Budget 334763.45
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? **Y**

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
 Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 5812.50
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 5215.19
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 11027.69

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 1921.50

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1918.13
* 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]	634.10
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	2552.23

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	8364.72
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	160442.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	4465.44
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	523990.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	27014404.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	45.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	765.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	4440.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	11.64
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	35.31
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

43 Roosevelt
0776 Poplar HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 POPLAR HS 9-12	219	200000.00	1023058.50

2. ***DIRECT STATE AID** 489223.40

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

* a. BASE budget 1068067.76
* b. Maximum budget limit 1321001.40

4. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 1996-97 BASE Budget 1068823.52
* b. FY 1996-97 Maximum Budget 1321153.01
* c. FY 1996-97 ANB 222.00
* d. FY 1996-97 Adopted General Fund Budget 1068823.52
* e. Increase for present law special education budget 0.00
* f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

* a. Instructional Block Grant Entitlement [IBG rate X ANB] 25458.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] 8416.17
c. Reimbursement for Disproportionate Costs (OPI Certified) 30140.05
* d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 64014.97

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]	8401.39
* f(ii).	District's Required match for RSBG [5b X 0.33]	2777.34
* 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)]	11178.73

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	45053.64
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	487007.80
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	27047.98
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	7874903.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	27014404.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	222.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	765.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	7600.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	35.47
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	35.31
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

53 Valley
0933 Hinsdale HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 HINSDALE HS 9-12	34	200000.00	160403.50

2. *DIRECT STATE AID 144161.40

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 295758.45
- * b. Maximum budget limit 368650.93

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 285021.48
- * b. FY 1996-97 Maximum Budget 355000.45
- * c. FY 1996-97 ANB 33.00
- * d. FY 1996-97 Adopted General Fund Budget 419649.99
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
 Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 3952.50
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 985.36
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 4937.86

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 1306.62

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1304.33
* 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]	431.18
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	1735.51

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	5688.01
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	138070.40
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	2903.92
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	4802369.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	27597422.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	33.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	553.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	0.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	145.53
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	49.40
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

44 Phillips
0657 Saco HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 SACO HS 9-12	45	200000.00	212175.00

2. ***DIRECT STATE AID** 164870.00

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 340658.40
- * b. Maximum budget limit 424267.84

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 348609.90
- * b. FY 1996-97 Maximum Budget 434512.91
- * c. FY 1996-97 ANB 50.00
- * d. FY 1996-97 Adopted General Fund Budget 522827.00
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
 Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 5231.25
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 2073.51
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 7304.76

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 1729.35

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1726.31
* 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]	570.69
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	2297.00

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	7528.25
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	169755.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	3155.40
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	3935627.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	20409070.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	50.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	381.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	1269.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	78.71
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	53.57
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

**14 Fergus
0274 Moore HS**

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 MOORE HS 9-12	48	200000.00	226284.00

2. *DIRECT STATE AID 170513.60

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 350389.27
- * b. Maximum budget limit 436686.69

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 338561.71
- * b. FY 1996-97 Maximum Budget 421764.86
- * c. FY 1996-97 ANB 47.00
- * d. FY 1996-97 Adopted General Fund Budget 352923.00
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? **Y**

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
 Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 5580.00
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 580.15
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 6160.15

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 1844.64

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1841.40
* 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]	608.73
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	2450.13

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	8030.13
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	164167.80
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	3443.85
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	2659212.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	22874458.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	47.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	789.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	2386.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	56.58
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	28.99
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

14 Fergus
0259 Fergus HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 FERGUS HS 9-12	566	200000.00	2594968.50

2. ***DIRECT STATE AID** 1117987.40

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 2337088.05
- * b. Maximum budget limit 2907490.61

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 2259120.50
- * b. FY 1996-97 Maximum Budget 2810106.47
- * c. FY 1996-97 ANB 552.00
- * d. FY 1996-97 Adopted General Fund Budget 2259120.50
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
 Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 65797.50
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 211.57
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 66009.07

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 21715.38

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	21713.18
* 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]	7177.96
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	28891.14

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	94688.63
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	1079328.80
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	34835.62
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	12601490.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	22874458.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	552.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	789.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	20935.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	22.83
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	28.99
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

36 Phillips
0648 Dodson HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 DODSON HS 9-12	45	200000.00	212175.00

2. ***DIRECT STATE AID** 164870.00

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 338942.10
- * b. Maximum budget limit 422392.17

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 354559.45
- * b. FY 1996-97 Maximum Budget 441603.72
- * c. FY 1996-97 ANB 51.00
- * d. FY 1996-97 Adopted General Fund Budget 429857.00
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? **Y**

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
 Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 5231.25
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 847.58
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 6078.83

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 1729.35

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1726.31
* 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]	570.69
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	2297.00

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	7528.25
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	171617.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	3802.38
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	3611305.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	20409070.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	51.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	381.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	1669.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	70.81
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	53.573
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

36 Phillips
0659 Malta HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB			
<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 MALTA HS 9-12	255	200000.00	1188937.50
2. *DIRECT STATE AID			
			555575.00
3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING			
* a.	BASE budget		1166370.76
* b.	Maximum budget limit		1449285.90
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a.	FY 1996-97 BASE Budget		1069677.05
* b.	FY 1996-97 Maximum Budget		1328974.32
* c.	FY 1996-97 ANB		234.00
* d.	FY 1996-97 Adopted General Fund Budget		1239484.00
* e.	Increase for present law special education budget		0.00
* f.	Percentage of Base		100%
5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):			
(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have <u>not</u> yet qualified.)			
BLOCK GRANT ELIGIBILITY STATUS?			Y
BLOCK GRANT RATES			
Instructional Block Grant Rate [IBG] per ANB			116.25
Related Services Block Grant Rate [RSBG] per ANB			38.43
SPECIAL EDUCATION ALLOWABLE COST PAYMENTS			
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]		29643.75
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]		9799.65
c.	Reimbursement for Disproportionate Costs (OPI Certified)		0.00
* d.	Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c]		39443.40
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]	9782.44
* f(ii).	District's Required match for RSBG [5b X 0.33]	3233.88
* 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)]	13016.32

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	52459.72
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	508995.80
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	14767.27
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	9062415.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	20409070.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	234.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	381.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	6703.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	38.73
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	53.57
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

54 Wheatland
0949 Judith Gap HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB			
		FY 1997-98	
<u>*Budget Unit</u>	<u>ANB</u>	<u>*BASIC</u>	<u>*PER ANB</u>
		<u>ENTITLEMENT</u>	<u>ENTITLEMENT</u>
H1 JUDITH GAP HS 9-12	42	200000.00	198061.50
2. *DIRECT STATE AID 159224.60			
3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING			
* a.	BASE budget		325930.32
* b.	Maximum budget limit		406387.18
4. PRIOR YEAR INFORMATION FOR BUDGETING:			
* a.	FY 1996-97 BASE Budget		329073.91
* b.	FY 1996-97 Maximum Budget		409294.91
* c.	FY 1996-97 ANB		45.00
* d.	FY 1996-97 Adopted General Fund Budget		361454.20
* e.	Increase for present law special education budget		0.00
* f.	Percentage of Base		100%
5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):			
(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have <u>not</u> yet qualified.)			
BLOCK GRANT ELIGIBILITY STATUS? Y			
BLOCK GRANT RATES			
	Instructional Block Grant Rate [IBG] per ANB		116.25
	Related Services Block Grant Rate [RSBG] per ANB		38.43
SPECIAL EDUCATION ALLOWABLE COST PAYMENTS			
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]		4882.50
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]		N/A
c.	Reimbursement for Disproportionate Costs (OPI Certified)		0.00
* d.	Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c]		4882.50
PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)			
* e.	Related Services Block Grant Entitlement (Paid directly to coop)		1614.06

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1611.23
* 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]	532.64
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	2143.87

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	7026.36
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	160442.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	2839.86
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	2365437.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	9658115.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	45.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	160.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	2549.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	52.57
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	60.36
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

54 Wheatland
0946 Harlowton HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 HARLOWTON HS 9-12	126	200000.00	591538.50

2. ***DIRECT STATE AID** 316615.40

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 656599.46
- * b. Maximum budget limit 817526.74

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 640323.88
- * b. FY 1996-97 Maximum Budget 793825.28
- * c. FY 1996-97 ANB 124.00
- * d. FY 1996-97 Adopted General Fund Budget 793825.28
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 14647.50
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 660.92
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 15308.42

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 4842.18

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	4833.68
* 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]	1597.92
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	6431.60

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	21079.09
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	307002.80
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	8896.97
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	7659550.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	9658115.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	124.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	160.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	1849.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	61.77
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	60.36
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

**48 Stillwater
0851 Reedpoint HS**

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 REEDPOINT HS 9-12	46	200000.00	216878.50

2. *DIRECT STATE AID 166751.40

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 341821.80
- * b. Maximum budget limit 426134.13

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 352759.62
- * b. FY 1996-97 Maximum Budget 439636.77
- * c. FY 1996-97 ANB 51.00
- * d. FY 1996-97 Adopted General Fund Budget 352760.62
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? **Y**

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
 Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 5347.50
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 89.56
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 5437.06

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 1767.78

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1764.68
* 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]	583.37
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	2348.05

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	7695.54
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	171617.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	3288.14
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	1160575.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	25468848.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	51.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	528.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	4104.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	22.76
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	48.24
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

48 Stillwater
0849 Columbus HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 COLUMBUS HS 9-12	192	200000.00	898224.00

2. ***DIRECT STATE AID** 439289.60

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 927336.03
- * b. Maximum budget limit 1152193.41

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 917902.37
- * b. FY 1996-97 Maximum Budget 1140226.32
- * c. FY 1996-97 ANB 193.00
- * d. FY 1996-97 Adopted General Fund Budget 946481.00
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 22320.00
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 10398.15
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 32718.15

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 7378.56

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	7365.60
* 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]	2434.92
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	9800.52

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	32120.52
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	432156.80
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	16396.15
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	7353483.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	25468848.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	192.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	528.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	6148.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	38.30
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	48.24
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

08 Choteau
0146 Highwood HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 HIGHWOOD HS 9-12	41	200000.00	193356.00

2. ***DIRECT STATE AID** 157342.40

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 321987.80
- * b. Maximum budget limit 401483.45

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 301871.06
- * b. FY 1996-97 Maximum Budget 376363.40
- * c. FY 1996-97 ANB 38.00
- * d. FY 1996-97 Adopted General Fund Budget 376363.00
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
 Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 4766.25
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 0.00
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 4766.25

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 1575.63

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1572.86
* 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]	519.96
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	2092.82

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	6859.07
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	147395.40
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	2445.06
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	2124122.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	23444291.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	38.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	371.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	2386.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	55.90
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	63.19
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

07 Cascade
0113 Belt HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 BELT HS 9-12	143	200000.00	670741.50

2. *DIRECT STATE AID 348296.60

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 729316.37
- * b. Maximum budget limit 907013.54

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 662270.69
- * b. FY 1996-97 Maximum Budget 824205.53
- * c. FY 1996-97 ANB 130.00
- * d. FY 1996-97 Adopted General Fund Budget 690040.69
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 16623.75
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 5179.80
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 21803.55

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 5495.49

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	5485.84
* 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]	1813.51
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	7299.35

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	23923.10
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	318083.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	8902.60
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	5066557.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	106818346.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	130.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	4516.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	4776.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	38.97
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	23.65
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

**25 Lewis & Clark
0503 Augusta HS**

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 AUGUSTA HS 9-12	49	200000.00	230986.00

2. *DIRECT STATE AID 172394.40

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 360200.84
- * b. Maximum budget limit 448004.01

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 358613.52
- * b. FY 1996-97 Maximum Budget 444422.02
- * c. FY 1996-97 ANB 51.00
- * d. FY 1996-97 Adopted General Fund Budget 419271.01
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? **Y**

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
 Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 5696.25
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 4774.33
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 10470.58

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 1883.07

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1879.76
* 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]	621.41
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	2501.17

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	8197.43
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	171617.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	6944.96
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	2601134.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	82002381.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	51.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	3196.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	2774.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	51.00
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	25.66
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

07 Cascade
0118 Simms HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 SIMMS HS 9-12	176	200000.00	824076.00

2. *DIRECT STATE AID 409630.40

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 867516.84
- * b. Maximum budget limit 1077441.01

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 885767.68
- * b. FY 1996-97 Maximum Budget 1100470.47
- * c. FY 1996-97 ANB 185.00
- * d. FY 1996-97 Adopted General Fund Budget 939999.00
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 20460.00
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 12076.12
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 32536.12

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 6763.68.

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	6751.80
* 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]	2232.01
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	8983.81

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	29443.81
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	419316.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	15522.42
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	4198012.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	106818346.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	185.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	4516.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	8891.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	22.69
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	23.65
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

42 **Richland**
0769 **Lambert HS**

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 LAMBERT HS 9-12	43	200000.00	202766.50

2. *DIRECT STATE AID 161106.60

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

* a. BASE budget 329872.45
* b. Maximum budget limit 411290.41

4. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 1996-97 BASE Budget 325165.51
* b. FY 1996-97 Maximum Budget 405357.36
* c. FY 1996-97 ANB 44.00
* d. FY 1996-97 Adopted General Fund Budget 376000.00
* e. Increase for present law special education budget 0.00
* f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? **Y**

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

* a. Instructional Block Grant Entitlement [IBG rate X ANB] 4998.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
c. Reimbursement for Disproportionate Costs (OPI Certified) 0.00
* d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 4998.75

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

* e. Related Services Block Grant Entitlement (Paid directly to coop) 1652.49

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1649.59
* 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]	545.32
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	2194.91

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	7193.66
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	158578.80
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	2776.75
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	1822713.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	20934211.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	44.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	778.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	3034.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	41.43
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	26.91
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

42 **Richland**
0795 **Sidney HS**

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 SIDNEY HS 9-12	543	200000.00	2492641.50

2. *DIRECT STATE AID 1077056.60

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 2271700.94
- * b. Maximum budget limit 2821148.10

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 2210518.01
- * b. FY 1996-97 Maximum Budget 2744466.80
- * c. FY 1996-97 ANB 533.00
- * d. FY 1996-97 Adopted General Fund Budget 2483372.39
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? **Y**

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
 Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 63123.75
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 20867.49
- c. Reimbursement for Disproportionate Costs (OPI Certified) 0.00
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 83991.24

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]	20830.84
* f(ii).	District's Required match for RSBG [5b X 0.33]	6886.27
* 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)]	27717.11

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	111708.35
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	1045820.40
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	33964.92
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	13485083.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	20934211.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	533.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	778.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	19016.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	25.30
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	26.91
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

48 Stillwater
0795 Rapelje HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

*Budget Unit	FY 1997-98 <u>ANB</u>	*BASIC <u>ENTITLEMENT</u>	*PER ANB <u>ENTITLEMENT</u>
H1 RAPELJE HS 9-12	43	200000.00	202766.50

2. *DIRECT STATE AID 161106.60

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 330260.69
- * b. Maximum budget limit 411714.71

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 325783.22
- * b. FY 1996-97 Maximum Budget 406032.42
- * c. FY 1996-97 ANB 44.00
- * d. FY 1996-97 Adopted General Fund Budget 325783.22
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 4998.75
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 277.32
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 5276.07

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 1652.49

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1649.59
* 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]	545.32
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	2194.91

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	7193.66
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	158578.80
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	2953.24
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	4186239.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	25468848.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	44.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	528.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	676.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	95.14
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	48.24
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

48 **Stillwater**
0849 **Columbus HS**

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 COLUMBUS HS 9-12	192	200000.00	898224.00

2. ***DIRECT STATE AID** 439289.60

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 927336.03
- * b. Maximum budget limit 1152193.41

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 917902.37
- * b. FY 1996-97 Maximum Budget 1140226.32
- * c. FY 1996-97 ANB 193.00
- * d. FY 1996-97 Adopted General Fund Budget 946481.00
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? **Y**

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 22320.00
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 10398.15
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 32718.15

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 7378.56

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	7365.60
* 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]	2434.92
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	9800.52

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	32120.52
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	432156.80
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	16396.15
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	7353483.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	25468848.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	192.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	528.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	6148.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	38.30
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	48.24
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

11 Dawson
0228 Richey HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 RICHEY HS 9-12	43	200000.00	202766.50

2. *DIRECT STATE AID 161106.60

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

* a. BASE budget 330786.66
* b. Maximum budget limit 412289.51

4. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 1996-97 BASE Budget 333095.28
* b. FY 1996-97 Maximum Budget 415201.77
* c. FY 1996-97 ANB 46.00
* d. FY 1996-97 Adopted General Fund Budget 376000.00
* e. Increase for present law special education budget 0.00
* f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

* a. Instructional Block Grant Entitlement [IBG rate X ANB] 4998.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
c. Reimbursement for Disproportionate Costs (OPI Certified) 653.01
* d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 5651.76

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

* e. Related Services Block Grant Entitlement (Paid directly to coop) 1652.49

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1649.59
* 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]	545.32
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	2194.91

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	7193.66
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	162305.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	2935.36
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	2798105.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	18246924.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	46.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	604.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	2176.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	60.83
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	30.21
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

42 **Richland**
0769 **Lambert HS**

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 LAMBERT HS 9-12	43	200000.00	202766.50

2. ***DIRECT STATE AID** 161106.60

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

* a. BASE budget 329872.45
* b. Maximum budget limit 411290.41

4. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 1996-97 BASE Budget 325165.51
* b. FY 1996-97 Maximum Budget 405357.36
* c. FY 1996-97 ANB 44.00
* d. FY 1996-97 Adopted General Fund Budget 376000.00
* e. Increase for present law special education budget 0.00
* f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? Y

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

* a. Instructional Block Grant Entitlement [IBG rate X ANB] 4998.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
c. Reimbursement for Disproportionate Costs (OPI Certified) 0.00
* d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 4998.75

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

* e. Related Services Block Grant Entitlement (Paid directly to coop) 1652.49

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1649.59
* 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]	545.32
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	2194.91

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	7193.66
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	158578.80
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	2776.75
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	1822713.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	20934211.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	44.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	778.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	3034.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	41.43
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	26.91
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

53 Valley
0928 Frazer HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 FRAZER HS 9-12	40	200000.00	188650.00

2. *DIRECT STATE AID 155460.00

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 320293.98
- * b. Maximum budget limit 399037.16

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 327267.28
- * b. FY 1996-97 Maximum Budget 407065.04
- * c. FY 1996-97 ANB 43.00
- * d. FY 1996-97 Adopted General Fund Budget 338796.22
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? **Y**

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 4650.00
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N/A
- c. Reimbursement for Disproportionate Costs (OPI Certified) 1606.50
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 6256.50

PRORATED COOPERATIVE COST PAYMENTS (Members of Cooperatives Only)

- * e. Related Services Block Grant Entitlement (Paid directly to coop) 1537.20

REQUIRED LOCAL MATCH

* f(i).	District's Required Match for IBG [5a X 0.33]	1534.50
* 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]	507.28
* f(iv).	TOTAL REQUIRED LOCAL MATCH TO AVOID REVERSIONS [5f(i) + 5f(ii) + 5f(iii)]	2041.78

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	6691.78
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	156715.40
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	4430.95
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	4018492.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	27597422.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	43.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	553.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	832.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	93.45
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	49.90
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

**PRELIMINARY BUDGET DATA SHEET
FY 1997-98**

HB 47 Revision

43 Roosevelt
0781 Wolf Point HS

[NOTE: Anticipated ANB Increases approved after the 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 FY98 final budget form.]

1. CERTIFIED ANB

<u>*Budget Unit</u>	<u>FY 1997-98 ANB</u>	<u>*BASIC ENTITLEMENT</u>	<u>*PER ANB ENTITLEMENT</u>
H1 WOLF POINT HS 9-12	317	200000.00	1473099.00

2. *DIRECT STATE AID 669239.60

3. FY98 BUDGET LIMITS WITH 53% SPECIAL ED FUNDING

- * a. BASE budget 1407126.18
- * b. Maximum budget limit 1748120.35

4. PRIOR YEAR INFORMATION FOR BUDGETING:

- * a. FY 1996-97 BASE Budget 1407653.14
- * b. FY 1996-97 Maximum Budget 1747436.70
- * c. FY 1996-97 ANB 320.00
- * d. FY 1996-97 Adopted General Fund Budget 1407653.14
- * e. Increase for present law special education budget 0.00
- * f. Percentage of Base 100%

5. SPECIAL EDUCATION ALLOWABLE COST FUNDING (FY 1997-98):

(NOTE: Block Grant Eligibility Status = "Y" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Status = "N" means you have not yet qualified.)

BLOCK GRANT ELIGIBILITY STATUS? **Y**

BLOCK GRANT RATES

Instructional Block Grant Rate [IBG] per ANB 116.25
Related Services Block Grant Rate [RSBG] per ANB 38.43

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS

- * a. Instructional Block Grant Entitlement [IBG rate X ANB] 36851.25
- * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 12182.31
- c. Reimbursement for Disproportionate Costs (OPI Certified) 0.00
- * d. Total Special Education Allowable Cost Payment (district) [5a + 5b + 5c] 49033.56

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]	12160.91
* f(ii).	District's Required match for RSBG [5b X 0.33]	4020.16
* 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)]	16181.07

MINIMUM SPECIAL EDUCATION BUDGET TO AVOID REVERSIONS

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	65214.63
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6. INFORMATION USED BY OPI TO CALCULATE GF WEIGHTED, DEBT SERVICE, AND COUNTY RETIREMENT GTB SUBSIDIES (FY 1996-97): (reported to you as required by law)

a.	FY 1996-97 Direct State aid	
	Elementary	N/A
	High School	665232.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	N/A
	High School	22054.04
c.	Tax year 1996 District Taxable Value	
	Elementary	N/A
	High School	9012771.00
d.	Tax year 1996 County Taxable Value	
	Elementary	N/A
	High School	27014404.00
e.	FY 1996-97 District ANB (budgeted)	
	Elementary	N/A
	High School	320.00
f.	FY 1996-97 County ANB (budgeted)	
	Elementary	N/A
	High School	765.00

7. WEIGHTED GENERAL FUND GUARANTEED TAX BASE (GTB):

a.	District GF Weighted GTB Subsidy Per BASE Mill (FY 1997-98) (Preliminary)	
	Elementary	N/A
	High School	11675.00
b.	FY 1996-97 SpEd allow costs & prorated coop amount times 40%	
	Elementary	18.20
	High School	30.10

8. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

a.	District Debt Service Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	28.16
b.	County Retirement Mill Value per ANB (Preliminary)	
	Elementary	N/A
	High School	35.31
c.	Statewide Mill value per ANB	
	Elementary	19.54
	High School	44.07

APPENDIX B

ANB CALCULATION

Use the "certified ANB" from the preliminary Budget Data Sheet. This form shows how ANB is calculated.

BY BUDGET UNIT:		Example	YOUR DISTRICT	YOUR DISTRICT	YOUR DISTRICT
October Enrollment (Last Fall Report)	(a)	750			
Less: Pre-Kindergarten included in Enrollment **	(b)	5			
Less: Kindergarten Enrollment X 0.5 (do not round) (If full day first semester only, enter 0)	(c)	25			
Less: Part-time Enrollment X 0.5 (do not round)***	(d)	60			
Less: 19 Yr Olds included in (a)	(e)	5			
October Adjusted Enrollment [a-b-c-d-e]	(f)	655			
February Enrollment (Spring Enrollment Report)	(g)	755			
Less: Pre-Kindergarten included in Enrollment **	(h)	5			
Less: Kindergarten Enrollment X 0.5 (do not round)	(i)	25			
Less: Part-time Enrollment X 0.5 (do not round)***	(j)	67			
Less: 19 Yr Olds included in (g)	(k)	6			
Plus: Early Grads****	(l)	1			
February 1 Adjusted Enrollment [g-h-i-j-k+l]	(m)	653			
Average Enrollment [(f plus m)/2] (do not round)	(n)	654			
Pupil Instruction-Related (PIR) Days for next year (usually 7)	(o)	7			
Total Days funded, including PIR days: (180 plus number of PIR days on line (o))	(p)	187			
ANB* [(n X p)/180] (round up)	(q)	680			

NOTE:* Round (n) up to the next whole number FOR EACH BUDGET UNIT.

** Pre-Kindergarten is "enrolled" but not used for ANB.

*** "Part-time" - (See ARM 10.20.102 and 10.15.101)

**** Early grads are students who have completed graduation requirements in 7 semesters and who are not, therefore, included in the February enrollment count on line (g). [OPI approval required.]

NOTE 1) If count day is on a non-school day, use next school day.

2) If student is absent more than 10 consecutive days as of count date, can't count for ANB unless re-enrolled by count date.

3) May apply for anticipated ANB increases for next year.

4) Ungraded -- Include students enrolled in ungraded levels in the counts on lines (a) and (g).

BASIC ENTITLEMENT

Formula for computing a district's basic entitlement:

	Elementary District <u>without</u> an accredited 7th-8th grade program	Elementary District <u>with</u> an accredited 7th-8th grade program	High School District (9-12)	K-12 District (K-8) OR (K-6 + 7-8), AND (9-12)
(a) K-6 or K-8 Program Only: \$18,540	\$18,540			
(b) K-6 and 7-8 Programs: K-6 ANB = _____ %* K-8 ANB X \$18,540 PLUS: 7-8 ANB = _____ %* K-8 ANB X \$206,000				
(c) 9-12 Program: \$206,000			\$206,000	\$206,000
TOTAL BASIC ENTITLEMENT	\$18,540		\$206,000	

[Enter Basic Entitlement on p. 5, line (a)]

* NOTE: ROUND K-6 and 7-8 percentages to the nearest whole percentage.

- If 7th-8th grade students attend a school without an accredited 7th-8th grade, middle school or junior high school program, the district calculates its basic entitlement using formula (a).
- If 7th-8th grade students attend a school with an accredited 7th-8th grade, middle school or junior high school program, the district calculates its basic entitlement using formula (b).
- A district with a school that is more than 20 miles from any other school of the district calculates the basic entitlement for that school as if the school were in a separate district (i.e., as a separate budget unit). OPI approves additional budget units.

PER-ANB ENTITLEMENT

Formula for computing per-ANB entitlement:

Elementary Districts (K-6 or K-8):	Elementary (K-6 or K-8) Per-ANB Entitlement	
a) With <u>less than 1000 ANB:</u> $[\$3,763 \times \text{Elem ANB}] - [0.20 \times (\text{Elem ANB}/2) \times (\text{Elem ANB} - 1)]$		
b) With <u>greater than 1000 ANB:</u> $\$3,663,100 + [(\text{Elem ANB} - 1000) \times \$3,563.20]$		
High School Districts (and 7-8 grade accredited programs):	Elementary (7-8 Program) Per-ANB Entitlement	High School (9-12) Per-ANB Entitlement
a) With <u>less than 800 ANB:</u> $[\$5,015 \times \text{HS ANB}] - [0.50 \times (\text{HS ANB}/2) \times (\text{HS ANB} - 1)]$		
b) With <u>greater than 800 ANB:</u> $\$3,852,200 + [(\text{HS ANB} - 800) \times \$4,615.50]$		

[Enter Per-ANB Entitlement on p. 5, line (b)]

- K-12 programs, sum the per-ANB entitlements for the elementary and high school programs under (a) through (d).
- If 7th-8th grade students attend a school without an accredited 7th-8th grade, middle school or junior high school program, the district calculates its per-ANB entitlement using elementary formula (a) or (b).
- If 7th-8th grade students attend a school with an accredited 7th-8th grade, middle school or junior high school program, the district calculates its per-ANB entitlement by using the K-6 ANB in elementary formula (a) or (b) and the 7-8 ANB in high school formula (c) or (d).
- A district with a school that is more than 20 miles from any other school of the district calculates its per-ANB entitlement for that school as if the school were a separate district (i.e., as a separate district). OPI approves additional budget units.

SPECIAL EDUCATION FUNDING BUDGET

SPECIAL EDUCATION ALLOWABLE COST PAYMENTS:			
Instructional Block Grant [IBG rate per ANB X FY2001-02 ANB] (Budget Data Sheet, line 5a)	(a)		
Related Services Block Grant (Budget Data Sheet, line 5b) [If not cooperative member, enter (RSBG rate per ANB X FY2000-01 ANB); if coop member, enter 0]	(b)		
Reimbursement for Disproportionate Cost Payment (Budget Data Sheet, line 5c)	(c)		
Total Special Education Allowable Cost Payment (district) [a + b + c]	(d)	[Enter on p. 5, line (c) AND p. 7, line (3b)]	
PRORATED COOPERATIVE COST PAYMENTS:			
Related Services Block Grant [If NOT in cooperative, enter 0; if coop member, enter (RSBG rate per ANB X FY2001-02 ANB)] (Budget Data Sheet, line 5e)	(e)	[Enter on p. 5, line (d)]	
REQUIRED LOCAL MATCH [(a + b + e) X 0.33]		(f)	
MINIMUM SPECIAL EDUCATION BUDGET FOR DISTRICT [a + b + f] Also known as "Special Ed Spending to Avoid Reversion." You must spend this amount in order to avoid "reverting" (refunding) state special ed funds.	(g)		

Districts must spend \$1 of local money for every \$3 of state funding received for special education block grants. If match is not provided, or if state funding is not spent, the state money is proportionally "reverted" from the next year's special education funding. "Reverted" means the unspent or unmatched amount is subtracted from special education payments in the next year.

"Match" and any expenditures of state special education funding must be paid for "allowable costs" as defined by 20-7-431, MCA. Match may include allowable special education costs using expenditure program 280 in funds 01 General Fund, 24 Metal Mines and Tax Reserve Fund, 25 State Mining Impact Fund, and 26 Impact Aid Fund. Match may not include money received for services provided by your district to other districts or cooperatives; prorated costs of operations and maintenance, such as heat, lights, repairs, minor remodeling, service contracts on equipment and security services; transportation costs; and retirement costs (i.e., retirement fund expenditures). Receipts for special education services provided to other districts or cooperatives must be deposited in the miscellaneous programs fund and spent within the year received.

Match for the instructional block grant may include direct expenditures of the district OR payments or transfers to the district's cooperative for special education purposes (X01-280-6200-920). If the district is a cooperative member, the match for the related services block grant MUST be paid to the district's cooperative. If the district is not a member of a cooperative, the match for the related services block grant must be made in direct district expenditures for special education allowable costs.

State special education funding received by a district must be deposited in the general fund. State special education funding received by a cooperative must be deposited to the cooperative fund (382).

MAXIMUM BUDGET LIMIT

		Elementary	High School
100% of Basic Entitlement (page 2)	(a)		
100% of Per-Student Entitlement (page 3)	(b)		
Special Education allowable Cost Payments [Budget Data Sheet, line 5d OR p. 4, line (d)]	(c)		
Prorated Special Education Cooperative Payments [Budget data sheet, line 5e OR p. 4, line (e)]	(d)		
<u>UP TO 53%**</u> of Special Education Allowable Costs, including prorated special education cooperative payments [0.53 times the sum of (c) plus (d)]	(e)		
Maximum Budget Limit [(a) plus (b) plus (c) plus (e)]	(f)		

BASE BUDGET LIMIT

		Elementary	High School
80% of Basic Entitlement [0.80 X (a) above]	(g)		
80% of Per-Student Entitlement [0.80 X (b) above]	(h)		
Special Education allowable Cost Payments (district) [from (c) above]	(i)		
<u>UP TO 40%**</u> of Special Education Allowable Costs, including prorated special education cooperative payments [0.40 times the sum of (c) plus (d)] - This is optional under law, so you may include any amount from zero to 40% in the Base. BASE will vary depending on the percentage used.)	(j)		
Base Budget Limit [(g) plus (h) plus (i) plus (j)]	(k)		

** First 40% of Special Education MUST be in BASE. Up to 13% more may be applied, totaling 53%, in the Maximum.

**GENERAL FUND GUARANTEED TAX BASE AID
GTB RATIOS AND SUBSIDIES**

This schedule can be used to verify the Weighted GTB subsidy reported on the Budget Data Sheet.

I. STATEWIDE GTB RATIO:	
Statewide taxable valuation (Tax Year 2000) **	(a) <u>\$1,651,311,035.00</u>
2000-01 Statewide GTB subsidized budget area for <u>elementary</u> districts: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payments to elementary districts (including prorated coop costs)	(b) <u>\$163,225,167.70</u>
2000-01 Statewide GTB subsidized budget area for <u>high school</u> districts: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payments to elementary districts (including prorated coop costs)	(c) <u>\$103,672,887.33</u>
Elementary GTB ratio: [(a) divided by (b)] x 175%	(d) <u>17.70</u>
High School GTB ratio: [(a) divided by (c)] x 175%	(e) <u>27.87</u>
II. DISTRICT GTB SUBSIDY:	
Statewide GTB ratio (elementary from d above, or high school from e above)	(a) _____
2000-01 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement [Budget Data Sheet, Line 6a]	(b) _____
40% of 2000-01 District special education allowable cost payment plus district prorated coop cost payment [Budget Data Sheet, Line 6b]	(c) _____
District's FY 2001-02 guaranteed tax base (a) x [(b) + (c)]	(d) _____
District taxable valuation (Tax Year 2000)** [Budget data sheet, line 6c]	(e) _____
If (d) is greater than (e), then: District's FY 2001-02 GTB subsidy per mill [(d) - (e)] x .001	(f) _____
* See Budget Data Sheet, line 7a for district's certified GTB subsidy.	

** 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.
- GTB ratios on I(d) and I(e) are rounded to two decimal places.

CALCULATING GENERAL FUND LEVIES

FUNDING THE BASE BUDGET:		
1. Proposed FY 2001-02 General Fund Budget	1	
2. BASE budget Adopted (FY 2001-02)	2	
3. a. Direct State Aid [44.7% of Entitlements] (0.447 X page 5, lines a plus b)	3a	
b. Special Education allowable Costs Funding (Page 4, line (d))	3b	
4. a. Total Unreserved Fund Balance for Budgeting	4a	
b. Prior Yr "Excess Reserves" Used to Fund Over-BASE Budget	4b	
c. Unreserved Fund Balance for funding BASE and Over-Base (line 4a minus 4b)	4c	
5. Non-Levy Revenues (Must estimate certain FY 2000-01 actual receipts, 98% of FY 1998-99 actual motor vehicle fee receipts, plus any other anticipated sources.	5	
6. Tax Levy and GTB Needed to fund BASE Budget (line 2 - line 3a - line 3b - line 4c - line 5) (If < 0, enter 0)	6	
7. District Mill Value (Estimate using most updated Taxable Value X .001)	7	
8. Weighted GTB per Mill (Budget Data Sheet, line 7a OR p. 6, line (f))	8	
9. Adjusted Mill Value (line 7 plus line 8)	9	
10. BASE Mills Required (line 6 divided by line 9) (Round to XX.XX)	10	
FUNDING THE OVER-BASE BUDGET: (Includes any Over-Maximum Budget)		
11. Amount Budget Over-BASE (line 1 - line 2)	11	
12. Prior Yr General Fund "Excess Reserves" Used to Fund the Over-BASE Budget (from 4b)	12	
13. Fund Balance and Non Levy Revenues Available to Fund the Over-Base Budget (lines 3a plus 3b plus 4c plus 5 plus 6, minus line 2)	13	
14. Tax Levy Needed to Fund Over-BASE Budget (line 11 - line 12 - line 13)	14	
15. Over-BASE Mills Required (line 14 divided by line 7) (Round to XX.XX)	15	
ARE FUNDING SOURCES ADEQUATE TO COVER BUDGET?		
16. a. Direct State Aid (line 3a)	16a	
b. Special Education funding (line 3b)	16b	
c. Unreserved Fund Balance, Excess Reserves Reappropriated and Non Levy Revenues (line 4a plus line 5)	16c	
d. GTB (line 8 X line 10)	16d	
e. BASE Levy Revenues (line 7 X line 10)	16e	
f. Over-BASE Levy Tax Revenues (line 7 X line 15)	16f	
g. TOTAL FUNDING SOURCES (Must = line 1, may vary slightly due to rounding) If funding sources exceed total budget, BASE levy and Over-BASE levy must equal -0-	16g	
17. TOTAL GENERAL FUND MILLS (line 10 plus line 15)*	17	

* Add Mandatory Non-Isolated Mill Levy here, if applicable. Number of mills equals [(Line 3a divided by 2) divided by Line 7]. Applies only to Non- Isolated Elem. districts with less than 10 ANB.

APPENDIX C

MICROSOFT EXCEL SPREADSHEET

	A	B	C	F	G	H
1	::					
2						
3						
4		GENERAL FUND BUDGET DATA				PG1
5		ELEMENTARY AND HIGH SCHOOL DISTRICTS		4/16/01		
6		FISCAL YEAR 1997-98		2:49 PM		
7						
8		CO:	CO:			
9		LE:	LE:			
10						
11		ENTER BUDGET DATA		HIGH SCHOOL		
12						
13		FY97-98 CERTIFIED ANB				
14		BUDGET UNIT:				
15		E1 (Gr. K-6 OR K-8)				
16		M1 (Gr. 7-8)				
17		E2 (Gr. K-6 OR K-8)				
18		E3 (Gr. K-6 OR K-8)				
19		E4 (Gr. K-6 OR K-8)				
20		E5 (Gr. K-6 OR K-8)				
21		TOTAL ELEMENTARY				
22						
23		H1 (Gr. 9-12)		0		
24		H2 (Gr. 9-12)		0		
25		TOTAL HIGH SCHOOL		0		
26						
27		SPECIAL EDUCATION FUNDING FOR FY98				
28		If Member of Special Ed Coop, enter the letter "y", else enter		y		
29		Instructional Block Grant Rate per ANB		116.25		
30		Related Services Block Grant Rate per ANB		38.43		
31		Reimbursement for Disproportionate Costs		0.00		
32		Instructional Block Grant Entitlement		0.00		
33		Related Services Block Grant Entitlement		0.00		
34		% Special Ed in Maximum Budget (enter as decimal up to .53)		0.53		
35		WEIGHTED GTB SUBSIDY PER MILL FOR FY98		0.00		
36		1997 TAXABLE VALUE		0.00		
37		PRIOR YEAR INFORMATION				
38		FY 1996-97 BASE Budget		0.00		
39		FY 1996-97 MAXIMUM Budget		0.00		
40		FY 1996-97 ANB		0.00		
41		FY 1996-97 Adopted Budget		0.00		
42		UNRESERVED FUND BALANCE		0		
43		Prior Year Excess Reserves Funding Over-BASE		0		
44		Remaining Fund Balance Available for Reappropriation		0.00		
45		NON-LEVY REVENUES				
46		Actual 1996-97 General Fund receipts (required)		0		
47		Other		0		
48						PG1
49	::					

	A	B	C	F	G	H
50						
51						PG2
52		GENERAL FUND ENTITLEMENTS & BUDGET LIMITS				
53		ELEMENTARY AND HIGH SCHOOL DISTRICTS		4/16/01		
54		FISCAL YEAR 1997-98		2:54 PM		
55						
56		CO:	CO:			
57		LE: 0.00	LE: 0.00			
58						
59		ENTITLEMENTS		HIGH SCHOOL		
60						
61		BASIC ENTITLEMENT	(a)	0.00		
62		PER-ANB ENTITLEMENT	(b)	0.00		
63						
64		TOTAL ENTITLEMENT (a + b)	(c)	0.00		
65						
66		DIRECT STATE AID (c x .40)	(d)	0.00		
67						
68		MAXIMUM BUDGET LIMIT		HIGH SCHOOL		
69						
70		100% BASIC ENTITLEMENT	(a)	0.00		
71		100% PER-ANB ENTITLEMENT	(b)	0.00		
72		SPECIAL EDUCATION ALLOW COST	(c)	0.00		
73		PRORATED SPECIAL ED COOP PYMTS	(d)	0.00		
74		UP TO 53% OF SPEC ED ALLOW COST & COOP PYMT	(e)	0.00		
75						
76		MAXIMUM BUDGET LIMIT	(f)	0.00		
77						
78		BASE BUDGET LIMIT		HIGH SCHOOL		
79						
80		80% OF BASIC ENTITLEMENT	(a)	0.00		
81		80% OF PER-ANB ENTITLEMENT	(b)	0.00		
82		SPECIAL EDUCATION ALLOW COST	(c)	0.00		
83		PRORATED SPECIAL ED COOP PYMTS	(d)	0.00		
84		UP TO 40% SPEC ED ALLOW & COOP PYMT	(e)	0.00		
85						
86		BASE BUDGET LIMIT	(f)	0.00		
87						PG2
88	::					

	A	B	C	F	G	H
89						
90						PG3
91						
92	GENERAL FUND MINIMUM/MAXIMUM BUDGET LIMITS & VOTED AMOUNT					
93	ELEMENTARY AND HIGH SCHOOL DISTRICTS			4/16/01		
94	FISCAL YEAR 1997-98			2:54 PM		
95						
96	CO:		CO:			
97	LE: 0.00		LE: 0.00			
98						
99	I. AVERAGE NUMBER BELONGING (ANB)			HIGH SCHOOL		
100						
101	(1)	FY 1996-97 ANB	(1)	0.00		
102	(2)	FY 1997-98 ANB	(2)	0.00	0	
103						
104						
105	II. FY 1996-97 BUDGET DATA			HIGH SCHOOL		
106						
107	(3)	FY 1996-97 BASE Budget Limit	(3)	0.00		
108	(4)	FY 1996-97 Maximum Budget Limit	(4)	0.00		
109	(5)	FY 1996-97 Adopted General Fund Budget	(5a)	0.00		
110						
111	(6)	FY 1996-97 General Fund Budget (PyB)	(6)	0.00		
112	(7)	General Fund Budget per ANB	(7)	0.00		
113						
114	(8)	Is the district within the equalized range?	(8)			
115						
116	III. FY 1997-98 BUDGET DATA			HIGH SCHOOL		
117						
118	(9)	FY 1997-98 BASE Budget Limit	(9)	0.00		
119	(10)	FY 1997-98 Maximum Budget Limit	(10)	0.00		
120						PG3
121	::					

	A	B	C	F	G	H
122						PG4
123	GENERAL FUND MINIMUM/MAXIMUM BUDGET LIMITS & VOTED AMOUNT					
124	ELEMENTARY AND HIGH SCHOOL DISTRICTS			4/16/01		
125	FISCAL YEAR 1997-98			2:54 PM		
126						
127	CO:		CO:			
128	LE: 0.00		LE: 0.00			
129						
130	IV. FY 1997-98 BUDGET LIMITS & VOTED AMOUNT - "EQUALIZED" DISTRICTS					
131						
132	(11)	PyB Below FY98 BASE - If district is within				
133		the "equalized" range & FY97 General				
134		Fund Budget is less than FY98 BASE:		HIGH SCHOOL		
135						
136		Minimum Budget Limit	(11a)			
137		Maximum Budget Without a Vote	(11b)			
138		Maximum Budget With a Vote - the greater of:				
139		a) 1.04 x PyB or				
140		b) 1.04 x PyB per ANB		(11c)		
141		Maximum Voted Amount	(11d)			
142						
143		Proposed FY 1997-98 General Fund Budget	(11e)	0.00		
144						
145		Budget Authority Subject to Voter Approval	(11f)			
146						
147	(12)	PyB is Between FY98 BASE and Maximum - If district				
148		is within the "equalized" range & FY97 General				
149		Fund Budget is at or between FY98 BASE & Maximum:		HIGH SCHOOL		
150						
151		Minimum Budget Limit	(12a)			
152		Maximum Budget Without a Vote - the lesser of:				
153		a) Prior Year G.F. Budget (PyB)				
154		b) Prior Year G.F. Budget per ANB		(12b)		
155		Maximum Budget With a Vote - the greater of:				
156		a) 1.04 x PyB				
157		b) 1.04 x PyB per ANB				
158		but not more than FY98 Maximum		(12c)		
159		Maximum Voted amount	(12d)			
160						
161		Proposed FY 1997-98 General Fund Budget	(12e)	0.00		
162						
163		Budget Authority Subject to Voter Approval	(12f)			
164						
165	(13)	PyB is Above FY98 Maximum - If district is within				
166		the "equalized" range & FY97 General				
167		Fund Budget is greater than FY98 Maximum		HIGH SCHOOL		
168						
169		Minimum Budget Limit	(13a)			
170		Maximum Budget Without a Vote	(13b)			
171		Maximum Budget With a Vote	(13c)			
172		Maximum Voted Amount	(13d)			
173						
174		Proposed FY 1997-98 General Fund Budget	(13e)	0.00		
175						
176		Budget Authority Subject to Voter Approval	(13f)			
177						PG4

	A	B	C	F	G	H
178	GENERAL FUND MINIMUM/MAXIMUM BUDGET LIMITS & VOTED AMOUNT					
179	ELEMENTARY AND HIGH SCHOOL DISTRICTS			4/16/01		
180	FISCAL YEAR 1997-98			2:54 PM		
181						
182	CO:		CO:			
183	LE: 0.00		LE: 0.00			
184						
185	V. FY 1997-98 BUDGET LIMITS & VOTED AMOUNT - "NOT EQUALIZED" DISTRICTS					
186						
187	(14)	PyB is Below FY98 BASE - If district is outside				
188		the "equalized" range & FY97 General				
189		Fund Budget is less than FY98 BASE:		HIGH SCHOOL		
190						
191		Percentage of BASE Budget Achieved to date	(14a)			
192						
193		Minimum Budget Limit	(14b)			
194		Maximum Budget Without a Vote	(14c)			
195		Maximum Budget With a Vote - the greater of:				
196		a) 1.04 x PyB				
197		b) 1.04 x PyB per ANB	(14d)			
198		Maximum Voted Amount	(14e)			
199						
200		Proposed FY 1997-98 General Fund Budget	(14f)	0.00		
201						
202		Budget Authority Subject to Voter Approval	(14g)			
203						
204	(15)	PyB is Between FY98 BASE and Maximum - If district				
205		is outside "equalized" range & FY97 General Fund				
206		Budget is at or between FY98 BASE and Maximum:		HIGH SCHOOL		
207						
208		Minimum Budget Limit	(15a)			
209		Maximum Budget Without a Vote - the lesser of:				
210		a) Prior Year General Fund Budget (PyB), or				
211		b) Prior Year Gen. Fund Budget per ANB	(15b)			
212		Maximum Budget With a Vote - the greater of:				
213		a) 1.04 x PyB, or				
214		b) 1.04 x PyB per ANB				
215		but not more than FY98 Maximum	(15c)			
216		Maximum Voted Amount	(15d)			
217						
218		Proposed FY 1997-98 General Fund Budget	(15e)	0.00		
219						
220		Budget Authority Subject to Voter Approval	(15f)			
221						
222	(16)	PyB is Above FY98 Maximum - If district is				
223		outside the "equalized" range & FY97 General				
224		Fund Budget is greater than FY98 Maximum:		HIGH SCHOOL		
225						
226		Minimum Budget Limit	(16a)			
227		Maximum Budget Without a Vote	(16b)			
228		Maximum Budget With a Vote	(16c)			
229		Maximum Voted Amount	(16d)			
230						
231		Proposed FY 1997-98 General Fund Budget	(16e)	0.00		
232						
233		Budget Authority Subject to Voter Approval	(16f)			

	A	B	C	F	G	H
234						PG6
235	GENERAL FUND BUDGET REPORT FOR FISCAL YEAR 1997-98					
236	ELEMENTARY AND HIGH SCHOOL DISTRICTS			4/16/01		
237				2:54 PM		
238	CO:		CO:			
239	LE: 0.00		LE: 0.00			
240						
241						
242				HIGH SCHOOL		
243	PART I. CERTIFIED BUDGET DATA					
244	ANB BY BUDGET UNIT					
245	E1 (Gr. K-6 OR K-8)					
246	M1 (Gr. 7-8)					
247	E2 (Gr. K-6 OR K-8)					
248	E3 (Gr. K-6 OR K-8)					
249	E4 (Gr. K-6 OR K-8)					
250	E5 (Gr. K-6 OR K-8)					
251	TOTAL ELEMENTARY					
252	H1 (Gr. 9-12)			0		
253						
254	A. DIRECT STATE AID (STATE SHARE)		(I-A)	0.00		
255	B. DIRECT STATE AID (NON-ISOLATED)		(I-B)	N/A		
256	C. SPECIAL ED ALLOWABLE COST PAYMENT TO DIST		(I-C)	0.00		
257	D. SPECIAL ED RELATED-SERVICES PAYMENT TO CO		(I-D)	0.00		
258	E/F. DISTRICT GTB SUBSIDY PER BASE MILL		(I-E)	0.00		
259						
260	PART II. GENERAL FUND BUDGET LIMITS					
261	PRIOR YEAR BUDGET DATA:					
262	A. ANB		(II-A)	0		
263	B. BASE Budget		(II-B)	0.00		
264	C. Maximum Budget		(II-C)	0.00		
265	D. Adopted General Fund Budget		(II-D)	0.00		
266	E. Increase for Special Education Budget		(II-E)	N/A		
267	F. Adjusted General Fund Budget		(II-F)	0.00		
268	G. Adjusted General Fund Budget per ANB		(II-G)	0.00		
269						
270	CURRENT YEAR BUDGET DATA:					
271	J. % Special Ed in Maximum Budget		(II-J)	53%		
272	K. BASE Budget		(II-K)	0.00		
273	L. Maximum Budget		(II-L)	0.00		
274	M. Minimum Budget Amount Required		(II-M)	0.00		
275	N. Maximum Budget Without a Vote		(II-N)	#VALUE!		
276	O. Maximum Budget With a Vote		(II-O)	#VALUE!		
277	P. Maximum Voted Amount		(II-P)	#VALUE!		
278	Q. Budget Approved by Voters		(II-Q)	#VALUE!		
279	R. Adopted Budget		(II-R)	0.00		
280						
281	PART III. GENERAL FUND ENDING FUND BALANCE					
282	PRIOR YEAR BUDGET DATA:					
283	E. Unreserved Fund Balance for Reappropriation		(III-E)	0.00		
284	1. PY Excess Reserves funding Over-BASE		(III-E1)	0.00		
285	2. Remaining Fund Balance Available for Reapprop		(III-E2)	0.00		
286						PG6

	A	B	C	F	G	H
287						
288		Summary				
289						
290	GENERAL FUND BUDGET REPORT FOR FISCAL YEAR 1997-98					
291	ELEMENTARY AND HIGH SCHOOL DISTRICTS			4/16/01		
292				2:54 PM		
293	CO:		CO:			
294	LE: 0.00		LE: 0.00			
295						
296						
297				HIGH SCHOOL		
298	PART V. GENERAL FUND WORKSHEET					
299	GENERAL FUND BUDGET:					
300	A. Adopted General Fund Budget		(V-A)	0.00		
301	1.	Adopted BASE Budget	(V-A1)	0.00		
302	2.	Adopted Over-BASE Budget	(V-A2)	0.00		
303						
304	FUNDING THE BASE BUDGET:					
305	B. Direct State Aid		(V-B)	0.00		
306	1.	Direct State Aid paid by State	(V-B1)	0.00		
307	2.	Direct State Aid paid by non-isolated district	(V-B2)	N/A		
308	C. Special Education Allowable Cost Payment		(V-C)	0.00		
309	D. Remaining Fund Balance Available for Reappropriation		(V-D)	0.00		
310	E. Non-Levy Revenue		(V-E)	0.00		
311	F. Other Anticipated Revenue		(V-F)	0.00		
312	G. BASE Levy Requirements		(V-G)	0.00		
313	1.	Guaranteed Tax Base Aid	(V-G1)	0.00		
314	2.	District Property Tax Levy to fund BASE	(V-G2)	0.00		
315						
316	DISTRICT MILL VALUE:					
317	District Taxable Value			0.00		
318	District Mill Value			0.00		
319	DISTRICT GTB SUBSIDY PER MILL					
320	ADJUSTED MILL VALUE FOR BASE LEVY			0.00		
321	BASE Levy Mills Required			0.00		
322						
323	H. Subtotal of BASE Budget Revenue		(V-H)	0.00		
324						
325	FUNDING THE OVER-BASE BUDGET:					
326	I. Fund Balance & Non-Levy Revenue available to fund Ov		(V-I)	0.00		
327	J. Prior year Excess Reserves Reappropriated		(V-J)	0.00		
328	K. District Property Tax Levy to fund Over-BASE budget		(V-K)	0.00		
329	L. Subtotal of Over-BASE Revenue		(V-L)	0.00		
330						
331	MILL LEVIES:					
332	M. District Non-Isolated Mills		(V-M)			
333	N. BASE Mills - Elementary		(V-N)			
334	O. BASE Mills - High School		(V-O)	0.00		
335	P. Over-BASE Mills		(V-P)	0.00		
336	Q. Total General Fund Mills		(V-Q)	0.00		

APPENDIX D

