

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

**2005 Legislative Revision:**

**County: 48 Stillwater**

**District: 0846 Park City Elem**

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

1. CERTIFIED ANB		FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	PARK CITY K-6	169	15,003.50	735,014.80	170	15,206.25	739,347.00
M1	PARK CITY 7-8	58	58,570.98	323,045.50	57	56,318.25	317,490.00
2.	* DIRECT STATE AID .....						505,840.75
3.	<b>FY2006 BUDGET LIMITS</b>						
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						97%
* b.	BASE Budget .....						989,715.29
* c.	Maximum Budget Limit .....						1,254,680.78
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						1,037,299.32
* e.	Highest Budget With A Vote .....						1,254,680.78
* f.	Highest Voted Amount (3e-3d) .....						217,381.46
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
* a.	FY 2004-2005 BASE Budget .....						946,032.53
* b.	FY 2004-2005 Maximum Budget .....						1,202,552.09
* c.	FY 2004-2005 ANB .....						227
* d.	FY 2004-2005 Adopted General Fund Budget .....						993,616.56
* e.	FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						47,584.03
* f.	FY 2004-2005 Equalization Status .....					Equalized	EQ
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						31,487.17
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						25,805.53
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						57,292.70
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						10,494.21

**County: 48 Stillwater**  
**District: 0846 Park City Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	10,390.77
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]	3,463.09
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	13,853.86

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	45,341.03
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	28,823,824.00	28,823,824.00
b. FY 2004-05 County ANB (Budgeted)	1,006	476
c. County Retirement Mill Value per ANB	28.65	60.55
<b>District</b>		
d. Tax Year 2004 District Taxable Value	2,812,742.00	N/A
e. FY 2004-05 District ANB (Budgeted)	227	N/A
f. District Debt Service Mill Value Per ANB	12.39	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

**County: 48 Stillwater**  
**District: 0846 Park City Elem**

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	378,375.99	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	28,094.82	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	7,605,068.86	N/A
(e) District taxable valuation (Tax Year 2004)***	2,812,742.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	4,792.00	N/A

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	116,768.18	0.00	0.00
b. FY2003-2004 amount to avoid reversion	39,745.08	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	25,805.53	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 48 Stillwater**

**District: 0847 Park City H S**

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

1. CERTIFIED ANB	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	PARK CITY HS 9-12	95	225,273.00	528,247.50	90	225,273.00	500,557.50
2.	* DIRECT STATE AID .....						336,823.66
3.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						100%
	* b. BASE Budget .....						625,969.68
	* c. Maximum Budget Limit .....						788,478.83
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						640,969.56
	* e. Highest Budget With A Vote .....						788,478.83
	* f. Highest Voted Amount (3e-3d) .....						147,509.27
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						578,801.12
	* b. FY 2004-2005 Maximum Budget .....						724,462.83
	* c. FY 2004-2005 ANB .....						89
	* d. FY 2004-2005 Adopted General Fund Budget .....						593,801.00
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						14,999.88
	* f. FY 2004-2005 Equalization Status .....				Equalized	EQ	
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						13,177.45
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						2,105.79
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						15,283.24
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						4,391.85

**County: 48 Stillwater**  
**District: 0847 Park City H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	4,348.56
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	1,449.31
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	5,797.87

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	18,975.32
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	28,823,824.00	28,823,824.00
b. FY 2004-05 County ANB (Budgeted)	1,006	476
c. County Retirement Mill Value per ANB	28.65	60.55
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	2,706,433.00
e. FY 2004-05 District ANB (Budgeted)	N/A	89
f. District Debt Service Mill Value Per ANB	N/A	30.41
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

**County: 48 Stillwater**  
**District: 0847 Park City H S**

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	245,937.57
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	7,223.20
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	7,225,208.38
(e) District taxable valuation (Tax Year 2004)***	N/A	2,706,433.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	4,519.00

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	25,005.01	0.00
b. FY2003-2004 amount to avoid reversion	0.00	15,014.80	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	2,105.79	0.00

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

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

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

**2005 Legislative Revision:**

**County: 48 Stillwater**

**District: 0848 Columbus Elem**

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

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 COLUMBUS K-6	311	13,989.75	1,348,185.00	319	14,598.00	1,382,609.80	
M1 COLUMBUS 7-8	140	69,834.63	776,895.00	127	63,076.44	705,167.50	
2. * DIRECT STATE AID							987,380.25
3. FY2006 BUDGET LIMITS							
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]							93%
* b. BASE Budget							1,875,469.46
* c. Maximum Budget Limit							2,366,160.13
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues							2,217,307.18
* e. Highest Budget With A Vote							2,366,160.13
* f. Highest Voted Amount (3e-3d)							148,852.95
4. PRIOR YEAR INFORMATION FOR BUDGETING:							
* a. FY 2004-2005 BASE Budget							1,707,361.48
* b. FY 2004-2005 Maximum Budget							2,160,001.70
* c. FY 2004-2005 ANB							441
* d. FY 2004-2005 Adopted General Fund Budget							2,049,199.20
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget							341,837.72
* f. FY 2004-2005 Equalization Status							Equalized EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB							138.71
Related Services Block Grant Rate [RSBG] per ANB							46.23
Threshold to Determine Disproportionate Costs							1.314737924
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							62,558.21
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs (See Final Page)							8,874.69
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]							71,432.90
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							20,849.73

**County: 48 Stillwater**  
**District: 0848 Columbus Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	20,644.21
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]	6,880.41
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	27,524.62

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	90,082.83
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value	28,823,824.00	28,823,824.00
b. FY 2004-05 County ANB (Budgeted)	1,006	476
c. County Retirement Mill Value per ANB	28.65	60.55
<b>District</b>		
d. Tax Year 2004 District Taxable Value	11,337,657.00	N/A
e. FY 2004-05 District ANB (Budgeted)	441	N/A
f. District Debt Service Mill Value Per ANB	25.71	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

**County: 48 Stillwater**  
**District: 0848 Columbus Elem**

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	709,801.71	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	33,657.52	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	13,910,122.19	N/A
(e) District taxable valuation (Tax Year 2004)***	11,337,657.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	2,572.00	N/A

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	125,301.99	0.00	0.00
b. FY2003-2004 amount to avoid reversion	78,430.29	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	8,874.69	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 48 Stillwater**

**District: 0849 Columbus H S**

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

1. CERTIFIED ANB	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	COLUMBUS HS 9-12	204	225,273.00	1,128,783.00	204	225,273.00	1,128,783.00
2.	* DIRECT STATE AID .....						605,263.03
3.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						100%
	* b. BASE Budget .....						1,135,508.17
	* c. Maximum Budget Limit .....						1,432,759.78
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						1,323,289.21
	* e. Highest Budget With A Vote .....						1,432,759.78
	* f. Highest Voted Amount (3e-3d) .....						109,470.57
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						1,109,218.69
	* b. FY 2004-2005 Maximum Budget .....						1,398,871.42
	* c. FY 2004-2005 ANB .....						208
	* d. FY 2004-2005 Adopted General Fund Budget .....						1,296,999.73
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						187,781.04
	* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						28,296.84
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						6,339.59
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						34,636.43
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						9,430.92

**County: 48 Stillwater**  
**District: 0849 Columbus H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	9,337.96
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]	3,112.20
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	12,450.16

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	40,747.00
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	28,823,824.00	28,823,824.00
b. FY 2004-05 County ANB (Budgeted)	1,006	476
c. County Retirement Mill Value per ANB	28.65	60.55
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	10,914,872.00
e. FY 2004-05 District ANB (Budgeted)	N/A	208
f. District Debt Service Mill Value Per ANB	N/A	52.48
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 48 Stillwater  
 District: 0849 Columbus H S

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	468,448.65
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	16,161.82
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	13,830,782.81
(e) District taxable valuation (Tax Year 2004)***	N/A	10,914,872.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,916.00

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	62,065.07	0.00
b. FY2003-2004 amount to avoid reversion	0.00	35,152.32	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	6,339.59	0.00

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

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

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

**2005 Legislative Revision:**

**County: 48 Stillwater**

**District: 0850 Reed Point Elem**

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

1. CERTIFIED ANB		FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	REEDPOINT K-6	44	16,422.75	191,914.80	48	15,003.50	209,342.40
M1	REEDPOINT 7-8	10	42,801.87	55,817.50	17	58,570.98	94,860.00
2. * DIRECT STATE AID .....							168,866.27
3. FY2006 BUDGET LIMITS							
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b.	BASE Budget .....						319,543.99
* c.	Maximum Budget Limit .....						400,054.09
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						362,614.45
* e.	Highest Budget With A Vote .....						400,054.09
* f.	Highest Voted Amount (3e-3d) .....						37,439.64
4. PRIOR YEAR INFORMATION FOR BUDGETING:							
* a.	FY 2004-2005 BASE Budget .....						314,455.45
* b.	FY 2004-2005 Maximum Budget .....						393,782.28
* c.	FY 2004-2005 ANB .....						66
* d.	FY 2004-2005 Adopted General Fund Budget .....						357,525.91
* e.	FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						43,070.46
* f.	FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?.....							Yes
<b>Block Grant Rates</b>							
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						7,490.34
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						4,169.60
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						11,659.94
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,496.42

**County: 48 Stillwater**

**District: 0850 Reed Point Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,471.81
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]	823.82
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	3,295.63

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	10,785.97
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	28,823,824.00	28,823,824.00
b. FY 2004-05 County ANB (Budgeted)	1,006	476
c. County Retirement Mill Value per ANB	28.65	60.55
<b>District</b>		
d. Tax Year 2004 District Taxable Value	1,359,208.00	N/A
e. FY 2004-05 District ANB (Budgeted)	66	N/A
f. District Debt Service Mill Value Per ANB	20.59	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

**County: 48 Stillwater**  
**District: 0850 Reed Point Elem**

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	130,359.91	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	6,249.74	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	2,555,966.55	N/A
(e) District taxable valuation (Tax Year 2004)***	1,359,208.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	1,197.00	N/A

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	27,609.87	0.00	0.00
b. FY2003-2004 amount to avoid reversion	13,071.71	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	4,169.60	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 48 Stillwater**

**District: 0851 Reed Point H S**

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

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 REEDPOINT HS 9-12	25	225,273.00	139,450.00	36	225,273.00	200,709.00
2. * DIRECT STATE AID .....						190,413.95
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						100%
* b. BASE Budget .....						366,698.05
* c. Maximum Budget Limit .....						463,495.11
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						424,406.96
* e. Highest Budget With A Vote .....						463,495.11
* f. Highest Voted Amount (3e-3d) .....						39,088.15
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						356,758.40
* b. FY 2004-2005 Maximum Budget .....						450,477.19
* c. FY 2004-2005 ANB .....						37
* d. FY 2004-2005 Adopted General Fund Budget .....						414,467.31
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						57,708.91
* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						3,467.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						14,710.93
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						18,178.68
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,155.75

**County: 48 Stillwater**  
**District: 0851 Reed Point H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	1,144.36
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]	381.40
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	1,525.76

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	4,993.51
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	28,823,824.00	28,823,824.00
b. FY 2004-05 County ANB (Budgeted)	1,006	476
c. County Retirement Mill Value per ANB	28.65	60.55
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	1,163,559.00
e. FY 2004-05 District ANB (Budgeted)	N/A	37
f. District Debt Service Mill Value Per ANB	N/A	31.45
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 48 Stillwater  
 District: 0851 Reed Point H S

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	147,921.12
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	6,607.19
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	4,410,237.97
(e) District taxable valuation (Tax Year 2004)***	N/A	1,163,559.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,247.00

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	46,995.96	0.00
b. FY2003-2004 amount to avoid reversion	0.00	7,772.37	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	14,710.93	0.00

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

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

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

**2005 Legislative Revision:**

**County: 48 Stillwater**

**District: 0852 Molt Elem**

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

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 MOLT K-8	2	20,275.00	8,731.80	7	20,275.00	30,557.80
2. * DIRECT STATE AID .....						11,361.13
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b. BASE Budget .....						41,091.61
* c. Maximum Budget Limit .....						51,387.63
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						55,641.60
* e. Highest Budget With A Vote .....						58,184.52
* f. Highest Voted Amount (3e-3d) .....						2,542.92
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						43,634.53
* b. FY 2004-2005 Maximum Budget .....						54,662.43
* c. FY 2004-2005 ANB .....						8
* d. FY 2004-2005 Adopted General Fund Budget .....						58,184.52
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						14,549.99
* f. FY 2004-2005 Equalization Status .....				Disqualified ANB under 30% 1st year		DU1
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						277.42
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						277.42
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						92.46

**County: 48 Stillwater**  
**District: 0852 Molt Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	91.55
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]	30.51
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	122.06

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	399.48
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

<b>FY2005-2006 Appropriation (estimated)</b>	0.00
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<b>Statewide/District Data</b>	<b>Statewide</b>	<b>District</b>
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	28,823,824.00	28,823,824.00
b. FY 2004-05 County ANB (Budgeted)	1,006	476
c. County Retirement Mill Value per ANB	28.65	60.55
<b>District</b>		
d. Tax Year 2004 District Taxable Value	731,861.00	N/A
e. FY 2004-05 District ANB (Budgeted)	8	N/A
f. District Debt Service Mill Value Per ANB	91.48	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

**County: 48 Stillwater**  
**District: 0852 Molt Elem**

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	18,391.79	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	656.88	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	356,400.62	N/A
(e) District taxable valuation (Tax Year 2004)***	731,861.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures	1,446.08	0.00	0.00
Total K-12 expenditures prorated by FY04 ANB			
b. FY2003-2004 amount to avoid reversion	1,589.80	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4			

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

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

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

**2005 Legislative Revision:**

**County: 48 Stillwater**

**District: 0853 Fishtail Elem**

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

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 FISHTAIL K-8	6	20,275.00	26,193.00	10	20,275.00	43,651.00
2. * DIRECT STATE AID .....						14,287.46
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b. BASE Budget .....						52,416.92
* c. Maximum Budget Limit .....						65,590.49
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						96,989.35
* e. Highest Budget With A Vote .....						104,167.47
* f. Highest Voted Amount (3e-3d) .....						7,178.12
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						36,426.36
* b. FY 2004-2005 Maximum Budget .....						45,597.77
* c. FY 2004-2005 ANB .....						6
* d. FY 2004-2005 Adopted General Fund Budget .....						85,057.00
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						44,572.43
* f. FY 2004-2005 Equalization Status .....						Disequalized ANB 30% or more 1st year DO1
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						832.26
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						832.26
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						277.38

**County: 48 Stillwater**  
**District: 0853 Fishtail Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	274.65
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]	91.54
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	366.19

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	1,198.45
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	28,823,824.00	28,823,824.00
b. FY 2004-05 County ANB (Budgeted)	1,006	476
c. County Retirement Mill Value per ANB	28.65	60.55
<b>District</b>		
d. Tax Year 2004 District Taxable Value	1,265,520.00	N/A
e. FY 2004-05 District ANB (Budgeted)	6	N/A
f. District Debt Service Mill Value Per ANB	210.92	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 48 Stillwater  
 District: 0853 Fishtail Elem

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	15,546.83	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	414.86	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	298,643.22	N/A
(e) District taxable valuation (Tax Year 2004)***	1,265,520.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	3,179.61	0.00	0.00
b. FY2003-2004 amount to avoid reversion	3,179.61	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 48 Stillwater**

**District: 0857 Nye Elem**

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

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 NYE K-8	5	20,275.00	21,828.00	6	20,275.00	26,193.00
2. * DIRECT STATE AID .....						20,771.20
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b. BASE Budget .....						38,237.83
* c. Maximum Budget Limit .....						47,855.08
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						55,842.74
* e. Highest Budget With A Vote .....						57,966.56
* f. Highest Voted Amount (3e-3d) .....						2,123.82
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						33,003.57
* b. FY 2004-2005 Maximum Budget .....						41,308.48
* c. FY 2004-2005 ANB .....						5
* d. FY 2004-2005 Adopted General Fund Budget .....						50,608.48
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						17,604.91
* f. FY 2004-2005 Equalization Status .....						Disequalized ANB 30% or more 1st year DO1
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						693.55
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						693.55
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						231.15

**County: 48 Stillwater**

**District: 0857 Nye Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	228.87
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	76.28
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	305.15

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	998.70
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	28,823,824.00	28,823,824.00
b. FY 2004-05 County ANB (Budgeted)	1,006	476
c. County Retirement Mill Value per ANB	28.65	60.55
<b>District</b>		
d. Tax Year 2004 District Taxable Value	1,154,392.00	N/A
e. FY 2004-05 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	230.88	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 48 Stillwater

District: 0857 Nye Elem

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	14,124.24	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	345.72	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	270,732.95	N/A
(e) District taxable valuation (Tax Year 2004)***	1,154,392.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	1,413.16	0.00	0.00
b. FY2003-2004 amount to avoid reversion	1,413.16	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 48 Stillwater**

**District: 0858 Rapelje Elem**

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

1. CERTIFIED ANB		FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	RAPELJE K-6	33	14,800.75	143,972.40	36	14,800.75	157,050.00
M1	RAPELJE 7-8	12	60,823.71	66,975.00	13	60,823.71	72,553.00
2. * DIRECT STATE AID .....							136,436.68
3. FY2006 BUDGET LIMITS							
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b.	BASE Budget .....						253,752.84
* c.	Maximum Budget Limit .....						317,711.14
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						316,977.24
* e.	Highest Budget With A Vote .....						317,711.14
* f.	Highest Voted Amount (3e-3d) .....						733.90
4. PRIOR YEAR INFORMATION FOR BUDGETING:							
* a.	FY 2004-2005 BASE Budget .....						253,010.28
* b.	FY 2004-2005 Maximum Budget .....						316,813.78
* c.	FY 2004-2005 ANB .....						51
* d.	FY 2004-2005 Adopted General Fund Budget .....						316,813.78
* e.	FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						63,224.40
* f.	FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status? .....							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB .....							138.71
Related Services Block Grant Rate [RSBG] per ANB .....							46.23
Threshold to Determine Disproportionate Costs .....							1.314737924
<b>Special Education Allowable Cost Payments</b>							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						6,241.95
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.	Reimbursement for Disproportionate Costs (See Final Page).....						0.00
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						6,241.95
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,080.35

**County: 48 Stillwater**  
**District: 0858 Rapelje Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,059.84
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]	686.52
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	2,746.36

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	8,988.31
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	28,823,824.00	28,823,824.00
b. FY 2004-05 County ANB (Budgeted)	1,006	476
c. County Retirement Mill Value per ANB	28.65	60.55
<b>District</b>		
d. Tax Year 2004 District Taxable Value	3,778,594.00	N/A
e. FY 2004-05 District ANB (Budgeted)	51	N/A
f. District Debt Service Mill Value Per ANB	74.09	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 48 Stillwater  
 District: 0858 Rapelje Elem

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	107,167.17	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	3,526.34	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	2,071,075.57	N/A
(e) District taxable valuation (Tax Year 2004)***	3,778,594.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	10,339.00	0.00	0.00
b. FY2003-2004 amount to avoid reversion	8,832.24	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 48 Stillwater**

**District: 0859 Rapelje H S**

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

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	RAPELJE HS 9-12	34	225,273.00	189,575.50	32	225,273.00	178,440.00
2.	* DIRECT STATE AID .....						185,437.28
3.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						100%
	* b. BASE Budget .....						341,553.82
	* c. Maximum Budget Limit .....						429,343.60
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						421,081.19
	* e. Highest Budget With A Vote .....						429,343.60
	* f. Highest Voted Amount (3e-3d) .....						8,262.41
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						312,957.12
	* b. FY 2004-2005 Maximum Budget .....						393,128.80
	* c. FY 2004-2005 ANB .....						30
	* d. FY 2004-2005 Adopted General Fund Budget .....						393,128.80
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						79,527.37
	* f. FY 2004-2005 Equalization Status .....				Equalized	EQ	
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						4,716.14
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						1,745.50
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						6,461.64
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,571.82

**County: 48 Stillwater**  
**District: 0859 Rapelje H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	1,556.33
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]	518.70
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	2,075.03

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	6,791.17
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value	28,823,824.00	28,823,824.00
b. FY 2004-05 County ANB (Budgeted)	1,006	476
c. County Retirement Mill Value per ANB	28.65	60.55
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	4,320,663.00
e. FY 2004-05 District ANB (Budgeted)	N/A	30
f. District Debt Service Mill Value Per ANB	N/A	144.02
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 48 Stillwater  
 District: 0859 Rapelje H S

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	134,690.15
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	2,573.32
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	3,917,499.43
(e) District taxable valuation (Tax Year 2004)***	N/A	4,320,663.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	0.00

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	11,331.00	0.00
b. FY2003-2004 amount to avoid reversion	0.00	5,299.34	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	1,745.50	0.00

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

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

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

**2005 Legislative Revision:**

**County: 48 Stillwater**

**District: 0861 Absarokee Elem**

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

1. <b>CERTIFIED ANB</b>	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	ABSAROCKEE K-6	157	14,598.00	683,012.80	171	15,206.25	743,679.00
M1	ABSAROCKEE 7-8	60	63,076.44	334,155.00	58	56,318.25	323,045.50
<b>2.</b>	<b>* DIRECT STATE AID</b> .....						508,797.31
<b>3.</b>	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						100%
	* b. BASE Budget .....						962,094.83
	* c. Maximum Budget Limit .....						1,216,113.57
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						1,204,191.00
	* e. Highest Budget With A Vote .....						1,216,113.57
	* f. Highest Voted Amount (3e-3d) .....						11,922.57
<b>4.</b>	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						919,611.83
	* b. FY 2004-2005 Maximum Budget .....						1,152,053.38
	* c. FY 2004-2005 ANB .....						235
	* d. FY 2004-2005 Adopted General Fund Budget .....						1,161,708.00
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						242,096.17
	* f. FY 2004-2005 Equalization Status .....						Disequalized ANB under 30% 2nd year DU2
<b>5.</b>	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						30,100.07
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						3,816.26
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						33,916.33
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						10,031.91

**County: 48 Stillwater**

**District: 0861 Absarokee Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	9,933.02
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]	3,310.53
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	13,243.55

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	43,343.62
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	28,823,824.00	28,823,824.00
b. FY 2004-05 County ANB (Budgeted)	1,006	476
c. County Retirement Mill Value per ANB	28.65	60.55
<b>District</b>		
d. Tax Year 2004 District Taxable Value	6,995,476.00	N/A
e. FY 2004-05 District ANB (Budgeted)	235	N/A
f. District Debt Service Mill Value Per ANB	29.77	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 48 Stillwater

District: 0861 Absarokee Elem

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	385,165.02	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	16,248.84	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	7,510,453.32	N/A
(e) District taxable valuation (Tax Year 2004)***	6,995,476.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	515.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	63,652.95	0.00	0.00
b. FY2003-2004 amount to avoid reversion	41,158.24	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	3,816.26	0.00	0.00

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

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

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

**2005 Legislative Revision:**

**County: 48 Stillwater**

**District: 0862 Absarokee H S**

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

1. CERTIFIED ANB	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	ABSAROCKEE HS 9-12	98	225,273.00	544,855.50	115	225,273.00	638,882.50
2.	* DIRECT STATE AID .....						386,277.51
3.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						92%
	* b. BASE Budget .....						712,383.35
	* c. Maximum Budget Limit .....						894,719.12
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						922,178.48
	* e. Highest Budget With A Vote .....						970,832.00
	* f. Highest Voted Amount (3e-3d) .....						48,653.52
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						722,026.87
	* b. FY 2004-2005 Maximum Budget .....						903,851.49
	* c. FY 2004-2005 ANB .....						122
	* d. FY 2004-2005 Adopted General Fund Budget .....						931,822.00
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						209,795.13
	* f. FY 2004-2005 Equalization Status .....				Disqualified ANB under 30% 2nd year		DU2
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						13,593.58
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						154.09
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						13,747.67
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						4,530.54

**County: 48 Stillwater**  
**District: 0862 Absarokee H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	4,485.88
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	1,495.08
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	5,980.96

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	19,574.54
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

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

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

**FY2005-2006 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	28,823,824.00	28,823,824.00
b. FY 2004-05 County ANB (Budgeted)	1,006	476
c. County Retirement Mill Value per ANB	28.65	60.55
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	9,159,553.00
e. FY 2004-05 District ANB (Budgeted)	N/A	122
f. District Debt Service Mill Value Per ANB	N/A	75.08
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 48 Stillwater  
 District: 0862 Absarokee H S

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	307,892.78
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	8,435.57
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	9,028,011.11
(e) District taxable valuation (Tax Year 2004)***	N/A	9,159,553.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	0.00

### Reimbursement For Disproportionate Costs

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	28,950.95	0.00
b. FY2003-2004 amount to avoid reversion	0.00	21,727.32	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	154.09	0.00

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

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