



# PRELIMINARY BUDGET DATA SHEET

## FY 2006-2007

**County:** Phillips  
**District:** 0647 Dodson 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 FYXXXX final budget form.

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 DODSON K-6	34	14,916.96	151,391.80	39	14,502.60	173,635.80 *
M1 DODSON 7-8	13	64,455.72	74,113.00	17	69,059.70	96,900.00 *
2. * DIRECT STATE AID .....						158,281.85
3. QUALITY EDUCATOR PAYMENT .....						16,242.00
4. AT-RISK PAYMENT .....						5,039.34
5. INDIAN EDUCATION FOR ALL PAYMENT .....						1,142.40
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						6,400.00
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						6,736.04
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						3,170.06
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						9,906.10
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,245.19
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						2,222.89
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						740.91
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						2,963.80
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						9,699.84

**County: Phillips**  
**District: 0647 Dodson Elem**

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	22,387.83	0.00	0.00
b. FY2004-2005 amount to avoid reversion	10,828.24	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	3,170.06	0.00	0.00

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	326,868.84
* c. Maximum Budget Limit .....	401,941.41
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	401,941.41
* e. Highest Budget With A Vote .....	412,816.35
* f. Highest Voted Amount (8e-8d) .....	10,874.94

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2005-2006 BASE Budget .....	313,880.11
* b. FY 2005-2006 Maximum Budget .....	393,055.14
* c. FY 2005-2006 ANB .....	61
* d. FY 2005-2006 Adopted General Fund Budget .....	383,992.61
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	70,112.50
* f. FY 2005-2006 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	13,747,328.00	13,747,328.00
b. FY 2005-06 County ANB (Budgeted) .....	583	311
c. County Retirement Mill Value per ANB .....	23.58	44.20
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	1,163,827.00	N/A
e. FY 2005-06 District ANB (Budgeted) .....	61	N/A
f. District Debt Service Mill Value Per ANB .....	19.08	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

**County: Phillips**  
**District: 0647 Dodson 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 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.19	N/A
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	131,681.24	N/A
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	5,220.68	N/A
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	2,490,245.92	N/A
(e) District taxable valuation (Tax Year 2005)***	1,163,827.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	1,326.00	N/A

\*\*\* 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 2006-2007**  
**Revision #1**

**County: 36 Phillips**  
**District: 0648 Dodson 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 FY2007 final budget form.

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 DODSON HS 9-12	23	230,199.00	131,065.50	31	230,199.00	176,591.50 *
2. * DIRECT STATE AID .....						181,835.35
3. QUALITY EDUCATOR PAYMENT .....						11,486.00
4. AT-RISK PAYMENT .....						2,897.08
5. INDIAN EDUCATION FOR ALL PAYMENT .....						632.40
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						3,400.00
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						3,296.36
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						1,404.17
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						4,700.53
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,098.71
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						1,087.80
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						362.57
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						1,450.37
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						4,746.73

County: 36 Phillips  
 District: 0648 Dodson H S

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	0.00	14,232.75	0.00
b. FY2004-2005 amount to avoid reversion	0.00	8,027.83	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	0.00	1,404.17	0.00

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	350,868.11
* c. Maximum Budget Limit .....	434,255.94
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	436,833.26
* e. Highest Budget With A Vote .....	464,385.85
* f. Highest Voted Amount (8e-8d) .....	27,552.59

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2005-2006 BASE Budget .....	340,661.63
* b. FY 2005-2006 Maximum Budget .....	426,626.78
* c. FY 2005-2006 ANB .....	34
* d. FY 2005-2006 Adopted General Fund Budget .....	426,626.78
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	85,965.15
* f. FY 2005-2006 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	13,747,328.00	13,747,328.00
b. FY 2005-06 County ANB (Budgeted) .....	583	311
c. County Retirement Mill Value per ANB .....	23.58	44.20
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	N/A	1,304,362.00
e. FY 2005-06 District ANB (Budgeted) .....	N/A	34
f. District Debt Service Mill Value Per ANB .....	N/A	38.36
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

County: 36 Phillips  
 District: 0648 Dodson 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 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.40
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	146,441.52
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	N/A	2,852.80
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	N/A	4,239,958.69
(e) District taxable valuation (Tax Year 2005)***	N/A	1,304,362.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,936.00

\*\*\* 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 2006-2007**  
**Revision #1**

**County: 36 Phillips**  
**District: 0653 Landusky 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 FY2007 final budget form.

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 LANDUSKY K-8	4	20,718.00	17,822.80	7	20,718.00	31,187.80 *
2. * DIRECT STATE AID .....						11,600.95
3. QUALITY EDUCATOR PAYMENT .....						2,000.00
4. AT-RISK PAYMENT .....						N/A
5. INDIAN EDUCATION FOR ALL PAYMENT .....						142.80
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						N/A
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						573.28
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						573.28
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						191.08
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						189.18
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						63.06
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						252.24
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						825.52

**County: 36 Phillips**  
**District: 0653 Landusky Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	2,053.63	0.00	0.00
b. FY2004-2005 amount to avoid reversion	2,053.63	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	0.00	0.00	0.00

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	44,546.46
* c. Maximum Budget Limit .....	55,195.15
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	55,195.15
* e. Highest Budget With A Vote .....	67,041.24
* f. Highest Voted Amount (8e-8d) .....	11,846.09

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2005-2006 BASE Budget .....	48,712.87
* b. FY 2005-2006 Maximum Budget .....	60,948.88
* c. FY 2005-2006 ANB .....	9
* d. FY 2005-2006 Adopted General Fund Budget .....	60,948.88
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	0.00
* f. FY 2005-2006 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	13,747,328.00	13,747,328.00
b. FY 2005-06 County ANB (Budgeted) .....	583	311
c. County Retirement Mill Value per ANB .....	23.58	44.20
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	140,535.00	N/A
e. FY 2005-06 District ANB (Budgeted) .....	9	N/A
f. District Debt Service Mill Value Per ANB .....	15.62	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

**County: 36 Phillips**  
**District: 0653 Landusky 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 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.19	N/A
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	21,025.32	N/A
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	369.88	N/A
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	389,178.69	N/A
(e) District taxable valuation (Tax Year 2005)***	140,535.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	249.00	N/A

\*\*\* 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 2006-2007

**County:** Phillips  
**District:** 0657 Saco 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 FYXXXX final budget form.

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 SACO HS 9-12	34	230,199.00	193,655.50	34	230,199.00	193,655.50 *
2. * DIRECT STATE AID .....						189,462.96
3. QUALITY EDUCATOR PAYMENT .....						14,216.00
4. AT-RISK PAYMENT .....						N/A
5. INDIAN EDUCATION FOR ALL PAYMENT .....						693.60
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						N/A
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						4,872.88
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						9,948.73
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						14,821.61
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,624.18
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						1,608.05
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						535.98
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						2,144.03
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						7,016.91

County: Phillips  
 District: 0657 Saco H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	0.00	32,851.24	0.00
b. FY2004-2005 amount to avoid reversion	0.00	5,974.20	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	0.00	9,948.73	0.00

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	375,393.13
* c. Maximum Budget Limit .....	470,031.50
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	470,031.50
* e. Highest Budget With A Vote .....	523,712.67
* f. Highest Voted Amount (8e-8d) .....	53,681.17

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2005-2006 BASE Budget .....	358,210.25
* b. FY 2005-2006 Maximum Budget .....	451,587.62
* c. FY 2005-2006 ANB .....	36
* d. FY 2005-2006 Adopted General Fund Budget .....	508,803.07
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	42,413.18
* f. FY 2005-2006 Equalization Status .....	Always disequalized DA

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	13,747,328.00	13,747,328.00
b. FY 2005-06 County ANB (Budgeted) .....	583	311
c. County Retirement Mill Value per ANB .....	23.58	44.20
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	N/A	3,533,351.00
e. FY 2005-06 District ANB (Budgeted) .....	N/A	36
f. District Debt Service Mill Value Per ANB .....	N/A	98.15
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

**County: Phillips**  
**District: 0657 Saco 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 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.40
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	150,371.65
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	N/A	5,453.98
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	N/A	4,425,447.89
(e) District taxable valuation (Tax Year 2005)***	N/A	3,533,351.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	892.00

\*\*\* 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 2006-2007

**County:** Phillips  
**District:** 0659 Malta K-12 Schools

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

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 MALTA K-6	247	14,709.78	1,094,555.80	261	14,709.78	1,156,230.00 *	
E2 TALLOW CREEK K-8	3	20,718.00	13,367.40	3	20,718.00	13,367.40 *	
E3 LORING K-8	8	20,718.00	35,642.40	10	20,718.00	44,551.00 *	
E4 ZORTMAN K-6	10	20,718.00	44,551.00	11	20,718.00	49,005.00 *	
M1 MALTA 7-8	102	66,757.71	579,232.50	109	66,757.71	618,793.00 *	
H1 MALTA HS 9-12	210	230,199.00	1,186,867.50 *	203	230,199.00	1,147,660.50	
<b>2. * DIRECT STATE AID</b>							1,538,857.57
<b>3. QUALITY EDUCATOR PAYMENT</b>							110,688.00
<b>4. AT-RISK PAYMENT</b>							17,465.17
<b>5. INDIAN EDUCATION FOR ALL PAYMENT</b>							12,321.60
<b>6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT</b>							14,800.00
<b>7. SPECIAL EDUCATION FUNDING (FY2006-2007):</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							143.32
Related Services Block Grant Rate [RSBG] per ANB							47.77
Threshold to Determine Disproportionate Costs							1.33564546
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							83,125.60
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							27,706.60
c. Reimbursement for Disproportionate Costs							0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							110,832.20
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							N/A
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							27,431.45
f(ii) District's Required Match for RSBG [7b X 0.33]							9,143.18
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]							N/A
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							36,574.63

**County: Phillips**  
**District: 0659 Malta K-12 Schools**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [7a + 7b + 7f(iv)] ..... 147,406.83

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	115,958.23	54,568.58	170,526.81
b. FY2004-2005 amount to avoid reversion	94,950.27	45,061.14	140,011.41
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	0.00	0.00	0.00

**8. FY2007 BUDGET LIMITS**

\* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] ..... 75%  
 \* b. BASE Budget ..... 3,064,547.36  
 \* c. Maximum Budget Limit ..... 3,791,865.52  
 \* d. Highest Budget Without A Vote  
excluding tuition, excess reserves, and other overBASE revenues ..... 3,670,155.15  
 \* e. Highest Budget With A Vote ..... 3,791,865.52  
 \* f. Highest Voted Amount (8e-8d) ..... 121,710.37

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

\* a. FY 2005-2006 BASE Budget ..... 2,868,757.21  
 \* b. FY 2005-2006 Maximum Budget ..... 3,585,946.51  
 \* c. FY 2005-2006 ANB ..... 611  
 \* d. FY 2005-2006 Adopted General Fund Budget ..... 3,544,365.00  
 \* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget ..... 605,607.79  
 \* f. FY 2005-2006 Equalization Status ..... Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	13,747,328.00	13,747,328.00
b. FY 2005-06 County ANB (Budgeted) .....	583	311
c. County Retirement Mill Value per ANB .....	23.58	44.20
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	5,433,829.00	5,433,829.00
e. FY 2005-06 District ANB (Budgeted) .....	410	201
f. District Debt Service Mill Value Per ANB .....	13.25	27.03
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

**County: Phillips**  
**District: 0659 Malta K-12 Schools**

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.19	28.40
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	725,915.56	472,175.27
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	28,998.59	14,869.18
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	13,731,888.39	13,832,062.38
(e) District taxable valuation (Tax Year 2005)***	5,433,829.00	5,433,829.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	8,298.00	8,398.00

\*\*\* 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 2006-2007

**County: Phillips**  
**District: 0663 Whitewater K-12 Schools**

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

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 WHITEWATER K-6	31	16,367.22	138,043.00	30	14,709.78	133,593.00 *
M1 WHITEWATER 7-8	8	48,341.79	45,618.00	12	66,757.71	68,415.00 *
H1 WHITEWATER HS 9-1	34	230,199.00	193,655.50	36	230,199.00	205,029.00 *
2. * DIRECT STATE AID .....						321,260.46
3. QUALITY EDUCATOR PAYMENT .....						27,294.00
4. AT-RISK PAYMENT .....						5,447.10
5. INDIAN EDUCATION FOR ALL PAYMENT .....						1,591.20
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						2,000.00
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						10,462.36
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						11,351.85
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						21,814.21
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,487.21
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						3,452.58
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						1,150.78
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						4,603.36
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						15,065.72

**County: Phillips**  
**District: 0663 Whitewater K-12 Schools**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	28,807.87	20,019.02	48,826.89
b. FY2004-2005 amount to avoid reversion	8,961.31	6,347.59	15,308.90
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	6,735.49	4,616.36	11,351.85

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	643,229.87
* c. Maximum Budget Limit .....	802,151.42
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	825,084.37
* e. Highest Budget With A Vote .....	863,425.22
* f. Highest Voted Amount (8e-8d) .....	38,340.85

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2005-2006 BASE Budget .....	640,238.42
* b. FY 2005-2006 Maximum Budget .....	807,556.63
* c. FY 2005-2006 ANB .....	86
* d. FY 2005-2006 Adopted General Fund Budget .....	827,092.92
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	181,854.50
* f. FY 2005-2006 Equalization Status .....	Always disequalized DA

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	13,747,328.00	13,747,328.00
b. FY 2005-06 County ANB (Budgeted) .....	583	311
c. County Retirement Mill Value per ANB .....	23.58	44.20
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	3,475,786.00	3,475,786.00
e. FY 2005-06 District ANB (Budgeted) .....	46	40
f. District Debt Service Mill Value Per ANB .....	75.56	86.89
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

**County: Phillips**  
**District: 0663 Whitewater K-12 Schools**

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.19	28.40
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	110,207.06	158,229.78
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	5,555.78	4,597.12
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	2,105,726.06	4,624,283.96
(e) District taxable valuation (Tax Year 2005)***	3,475,786.00	3,475,786.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	1,148.00

\*\*\* 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 2006-2007

**County: 36 Phillips**  
**District: 1203 Saco 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 FY2007 final budget form.

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SACO K-6	32	13,881.06	142,492.80	36	14,295.42	160,290.00 *
M1 SACO 7-8	16	75,965.67	91,204.00	16	71,361.69	91,204.00 *
2. * DIRECT STATE AID .....						150,706.54
3. Quality Educator .....						16,026.00
4. At Risk Student .....						4,758.88
5. Indian Education For All .....						1,060.80
6. American Indian Achievement Gap .....						400.00
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						6,879.36
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						6,404.92
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						13,284.28
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,292.96
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						2,270.19
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						756.68
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						3,026.87
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						9,906.23

County: 36 Phillips  
 District: 1203 Saco Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	29,726.91	0.00	0.00
b. FY2004-2005 amount to avoid reversion	10,268.16	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	6,404.92	0.00	0.00

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	311,481.75
* c. Maximum Budget Limit .....	388,258.31
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	388,258.31
* e. Highest Budget With A Vote .....	548,627.36
* f. Highest Voted Amount (8e-8d) .....	160,369.05

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2005-2006 BASE Budget .....	307,453.01
* b. FY 2005-2006 Maximum Budget .....	385,067.54
* c. FY 2005-2006 ANB .....	59
* d. FY 2005-2006 Adopted General Fund Budget .....	526,381.68
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	41,456.18
* f. FY 2005-2006 Equalization Status .....	Always disequalized DA

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	13,747,328.00	13,747,328.00
b. FY 2005-06 County ANB (Budgeted) .....	583	311
c. County Retirement Mill Value per ANB .....	23.58	44.20
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	4,201,283.00	N/A
e. FY 2005-06 District ANB (Budgeted) .....	59	N/A
f. District Debt Service Mill Value Per ANB .....	71.21	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

**County: 36 Phillips**  
**District: 1203 Saco 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 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.19	N/A
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	128,174.96	N/A
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	5,549.06	N/A
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	2,432,439.92	N/A
(e) District taxable valuation (Tax Year 2005)***	4,201,283.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

\*\*\* 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.