

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

**2005 Legislative Revision:**

**County: 36 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 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	DODSON K-6	42	13,989.75	183,199.80	40	14,192.50	174,484.00
M1	DODSON 7-8	19	69,834.63	106,010.50	17	67,581.90	94,860.00
<b>2.</b>	<b>* DIRECT STATE AID</b>						166,746.50
<b>3.</b>	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
	* b. BASE Budget						313,880.11
	* c. Maximum Budget Limit						393,055.14
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						383,992.61
	* e. Highest Budget With A Vote						393,055.14
	* f. Highest Voted Amount (3e-3d)						9,062.53
<b>4.</b>	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget						292,076.24
	* b. FY 2004-2005 Maximum Budget						370,549.67
	* c. FY 2004-2005 ANB						58
	* d. FY 2004-2005 Adopted General Fund Budget						362,188.74
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						70,112.50
	* f. FY 2004-2005 Equalization Status					Equalized	EQ
<b>5.</b>	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b>						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB						138.71
	Related Services Block Grant Rate [RSBG] per ANB						46.23
	Threshold to Determine Disproportionate Costs						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						8,461.31
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page)						1,770.37
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						10,231.68
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,820.03

**County: 36 Phillips**  
**District: 0647 Dodson Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,792.23
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	930.61
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	3,722.84

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	12,184.15
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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	13,990,306.00	13,990,306.00
b. FY 2004-05 County ANB (Budgeted)	583	305
c. County Retirement Mill Value per ANB	24.00	45.87
<b>District</b>		
d. Tax Year 2004 District Taxable Value	1,178,453.00	N/A
e. FY 2004-05 District ANB (Budgeted)	58	N/A
f. District Debt Service Mill Value Per ANB	20.32	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: 36 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 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	118,054.93	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	7,724.52	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	2,353,333.51	N/A
(e) District taxable valuation (Tax Year 2004)***	1,178,453.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	1,175.00	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	16,270.26	0.00	0.00
b. FY2003-2004 amount to avoid reversion	9,008.89	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	1,770.37	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: 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 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 DODSON HS 9-12	26	225,273.00	145,021.50	34	225,273.00	189,575.50
2. * DIRECT STATE AID .....						185,437.28
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						82%
* b. BASE Budget .....						340,661.63
* c. Maximum Budget Limit .....						426,626.78
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						426,626.78
* e. Highest Budget With A Vote .....						464,385.85
* f. Highest Voted Amount (3e-3d) .....						37,759.07
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						382,139.28
* b. FY 2004-2005 Maximum Budget .....						482,259.91
* c. FY 2004-2005 ANB .....						43
* d. FY 2004-2005 Adopted General Fund Budget .....						464,385.85
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						82,246.57
* 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] .....						3,606.46
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						2,323.57
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						5,930.03
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,201.98

**County: 36 Phillips**  
**District: 0648 Dodson H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33] .....	1,190.13
f(ii) District's Required Match for RSBG [5b X 0.33] .....	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....	396.65
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....	1,586.78

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] .....	5,193.24
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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 .....	13,990,306.00	13,990,306.00
b. FY 2004-05 County ANB (Budgeted) .....	583	305
c. County Retirement Mill Value per ANB .....	24.00	45.87
<b>District</b>		
d. Tax Year 2004 District Taxable Value .....	N/A	1,314,111.00
e. FY 2004-05 District ANB (Budgeted) .....	N/A	43
f. District Debt Service Mill Value Per ANB .....	N/A	30.56
<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: 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 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	159,255.07
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	6,594.09
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	4,733,335.03
(e) District taxable valuation (Tax Year 2004)***	N/A	1,314,111.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,419.00

**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	13,472.89	0.00
b. FY2003-2004 amount to avoid reversion	0.00	5,829.28	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	2,323.57	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: 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 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 LANDUSKY K-8	5	20,275.00	21,828.00	9	20,275.00	39,286.80
2. * DIRECT STATE AID						26,624.12
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
* b. BASE Budget						48,712.87
* c. Maximum Budget Limit						60,948.88
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						60,948.88
* e. Highest Budget With A Vote						67,041.24
* f. Highest Voted Amount (3e-3d)						6,092.36
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						53,537.93
* b. FY 2004-2005 Maximum Budget						67,041.24
* c. FY 2004-2005 ANB						11
* d. FY 2004-2005 Adopted General Fund Budget						67,041.24
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						0.00
* 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]						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: 36 Phillips**  
**District: 0653 Landusky 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	13,990,306.00	13,990,306.00
b. FY 2004-05 County ANB (Budgeted)	583	305
c. County Retirement Mill Value per ANB	24.00	45.87
<b>District</b>		
d. Tax Year 2004 District Taxable Value	135,658.00	N/A
e. FY 2004-05 District ANB (Budgeted)	11	N/A
f. District Debt Service Mill Value Per ANB	12.33	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: 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 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	22,658.72	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	760.58	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	438,175.10	N/A
(e) District taxable valuation (Tax Year 2004)***	135,658.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	303.00	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	1,943.09	0.00	0.00
b. FY2003-2004 amount to avoid reversion	1,943.09	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: 36 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 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 SACO HS 9-12	36	225,273.00	200,709.00	34	225,273.00	189,575.50
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						358,210.25
* c. Maximum Budget Limit						451,587.62
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						451,587.62
* e. Highest Budget With A Vote						508,803.07
* f. Highest Voted Amount (3e-3d)						57,215.45
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						320,177.41
* b. FY 2004-2005 Maximum Budget						400,567.44
* c. FY 2004-2005 ANB						32
* d. FY 2004-2005 Adopted General Fund Budget						469,025.21
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						46,929.12
* f. FY 2004-2005 Equalization Status					Always disequalized	DA
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						138.71
Related Services Block Grant Rate [RSBG] per ANB						46.23
Threshold to Determine Disproportionate Costs						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						4,993.56
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs (See Final Page)						6,977.11
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						11,970.67
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,664.28

**County: 36 Phillips**  
**District: 0657 Saco H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	1,647.87
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	549.21
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	2,197.08

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	7,190.64
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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	13,990,306.00	13,990,306.00
b. FY 2004-05 County ANB (Budgeted)	583	305
c. County Retirement Mill Value per ANB	24.00	45.87
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	3,538,425.00
e. FY 2004-05 District ANB (Budgeted)	N/A	32
f. District Debt Service Mill Value Per ANB	N/A	110.58
<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: 36 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 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	138,471.31
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	2,212.61
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	4,015,119.08
(e) District taxable valuation (Tax Year 2004)***	N/A	3,538,425.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	477.00

**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	25,106.74	0.00
b. FY2003-2004 amount to avoid reversion	0.00	5,829.28	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	6,977.11	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**  
**Revision #1**

**2005 Legislative Revision:**

**County: 36 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 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 MALTA K-6	254	14,192.50	1,102,537.80	274	14,395.25	1,188,803.80	
E2 TALLOW CREEK K-8	3	20,275.00	13,097.40	4	20,275.00	17,462.80	
E3 LORING K-8	10	20,275.00	43,651.00	10	20,275.00	43,651.00	
E4 ZORTMAN K-6	15	20,275.00	65,469.00	10	20,275.00	43,651.00	
H1 MALTA HS 9-12	201	225,273.00	1,112,334.00	201	225,273.00	1,112,334.00	
M1 MALTA 7-8	110	67,581.90	611,242.50	112	65,329.17	622,300.00	
<b>2. * DIRECT STATE AID</b>						1,517,129.19	
<b>3. FY2006 BUDGET LIMITS</b>							
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%	
* b. BASE Budget						2,868,757.21	
* c. Maximum Budget Limit						3,585,946.51	
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						3,058,500.19	
* e. Highest Budget With A Vote						3,585,946.51	
* f. Highest Voted Amount (3e-3d)						527,446.32	
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>							
* a. FY 2004-2005 BASE Budget						2,712,743.18	
* b. FY 2004-2005 Maximum Budget						3,390,928.98	
* c. FY 2004-2005 ANB						609	
* d. FY 2004-2005 Adopted General Fund Budget						3,355,690.00	
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						592,946.82	
* f. FY 2004-2005 Equalization Status						Equalized EQ	
<b>5. SPECIAL EDUCATION FUNDING (FY2005-2006):</b>							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
<b>Block Grant Eligibility Status?</b>						Yes	
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB						138.71	
Related Services Block Grant Rate [RSBG] per ANB						46.23	
Threshold to Determine Disproportionate Costs						1.314737924	

**County: 36 Phillips**  
**District: 0659 Malta K-12 Schools**

**Special Education Allowable Cost Payments**

* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....	82,255.03
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....	27,414.39
c.	Reimbursement for Disproportionate Costs (See Final Page).....	0.00
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....	109,669.42

**Prorated Cooperative Cost Payments (Members of Cooperatives Only)**

* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....	N/A
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**Required Local Match**

* f(i).	District's Required Match for IBG [5a X 0.33] .....	27,144.16
f(ii)	District's Required Match for RSBG [5b X 0.33] .....	9,046.75
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....	N/A
* f(iv)	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....	36,190.91

**Minimum Special Education Budget To Avoid Reversions**

* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] .....	145,860.33
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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>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value .....	13,990,306.00	13,990,306.00
b. FY 2004-05 County ANB (Budgeted) .....	583	305
c. County Retirement Mill Value per ANB.....	24.00	45.87

**County: 36 Phillips**

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

**District**

d.	Tax Year 2004 District Taxable Value .....	5,343,400.00	5,343,400.00
e.	FY 2004-05 District ANB (Budgeted) .....	413	196
f.	District Debt Service Mill Value Per ANB .....	12.94	27.26

**Statewide**

g.	Statewide Retirement Mill Value per ANB .....	21.59	42.86
h.	Facility Guaranteed Mill Value per ANB .....	24.98	49.59

**County: 36 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 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	28.54

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	685,842.44	446,123.87
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	28,556.47	13,552.22
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	13,366,403.61	13,119,155.61
(e) District taxable valuation (Tax Year 2004)***	5,343,400.00	5,343,400.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	8,023.00	7,776.00

**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	112,088.66	55,207.85	167,296.51
b. FY2003-2004 amount to avoid reversion	90,494.48	44,812.17	135,306.65
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: 36 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 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	WHITEWATER K-6	28	14,598.00	122,172.40	30	13,178.75	130,893.00
H1	WHITEWATER HS 9-	40	225,273.00	222,970.00	35	225,273.00	195,142.50
M1	WHITEWATER 7-8	11	63,076.44	61,396.50	16	78,845.55	89,284.00
<b>2.</b>	<b>* DIRECT STATE AID</b> .....						339,918.60
<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 .....						640,238.42
	* c. Maximum Budget Limit .....						807,556.63
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						820,796.03
	* e. Highest Budget With A Vote .....						827,092.92
	* f. Highest Voted Amount (3e-3d) .....						6,296.89
<b>4.</b>	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						595,474.77
	* b. FY 2004-2005 Maximum Budget .....						750,879.49
	* c. FY 2004-2005 ANB .....						82
	* d. FY 2004-2005 Adopted General Fund Budget .....						779,032.38
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						180,557.61
	* f. FY 2004-2005 Equalization Status .....				Always disequalized		DA
<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] .....						10,958.09
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						10,771.99
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						21,730.08
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,652.17

**County: 36 Phillips**  
**District: 0663 Whitewater K-12 Schools**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	3,616.17
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]	1,205.22
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	4,821.39

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	15,779.48
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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.

**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	13,990,306.00	13,990,306.00
b. FY 2004-05 County ANB (Budgeted)	583	305
c. County Retirement Mill Value per ANB	24.00	45.87
<b>District</b>		
d. Tax Year 2004 District Taxable Value	3,794,370.00	3,794,370.00
e. FY 2004-05 District ANB (Budgeted)	48	34
f. District Debt Service Mill Value Per ANB	79.05	111.60
<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: 36 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 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	28.54

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	108,103.23	142,251.76
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	5,163.66	3,876.69
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	2,119,223.51	4,170,505.96
(e) District taxable valuation (Tax Year 2004)***	3,794,370.00	3,794,370.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	376.00

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	28,071.78	17,205.28	45,277.06
b. FY2003-2004 amount to avoid reversion	8,655.59	5,299.34	13,954.93
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	6,676.78	4,095.21	10,771.99

\*\*\* 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: 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 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	SACO K-6	38	14,598.00	165,767.40	41	13,989.75	178,842.00
M1	SACO 7-8	15	63,076.44	83,707.50	18	69,834.63	100,435.50
<b>2.</b>	<b>* DIRECT STATE AID</b>						162,306.54
<b>3.</b>	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						76%
	* b. BASE Budget						307,453.01
	* c. Maximum Budget Limit						385,067.54
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						385,067.54
	* e. Highest Budget With A Vote						526,381.68
	* f. Highest Voted Amount (3e-3d)						141,314.14
<b>4.</b>	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget						280,026.52
	* b. FY 2004-2005 Maximum Budget						350,627.28
	* c. FY 2004-2005 ANB						55
	* d. FY 2004-2005 Adopted General Fund Budget						449,489.12
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						65,250.31
	* f. FY 2004-2005 Equalization Status				Always disequalized	DA	
<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]						7,351.63
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page)						4,070.82
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						11,422.45
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,450.19

**County: 36 Phillips**  
**District: 1203 Saco Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,426.04
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]	808.56
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	3,234.60

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	10,586.23
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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	13,990,306.00	13,990,306.00
b. FY 2004-05 County ANB (Budgeted)	583	305
c. County Retirement Mill Value per ANB	24.00	45.87
<b>District</b>		
d. Tax Year 2004 District Taxable Value	4,175,265.00	N/A
e. FY 2004-05 District ANB (Budgeted)	55	N/A
f. District Debt Service Mill Value Per ANB	75.91	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: 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 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	115,211.92	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	6,085.59	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	2,269,476.41	N/A
(e) District taxable valuation (Tax Year 2004)***	4,175,265.00	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 Total K-12 expenditures prorated by FY04 ANB	25,737.24	0.00	0.00
b. FY2003-2004 amount to avoid reversion	11,835.20	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	4,070.82	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.