# MAEFAIRS Montana Office of Public Instruction

#### PRELIMINARY BUDGET DATA SHEET

#### FY 2005-2006

#### **Revision #1**

# 2005 Legislative Revision:

County: 44 Rosebud
District: 0789 Birney Elem

			FY 2005-200	06		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BIRNEY K-8	8	20,275.00	34,922.40	9	20,275.00	39,286.80
2.	* DIRECT STATE AID	)					26,624.12
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	nding in Maxir	num [MCA 20-9	0-306(8)]		80%
	* b. BASE Budget						49,350.93
	* c. Maximum Budge						61,855.10
	* d. Highest Budget V			D. A. G.E.			C1 955 10
	excluding tuition,  * e. Highest Budget V						61,855.10 68,339.84
	* f. Highest Voted Ar						6,484.74
4.	PRIOR YEAR INFO						0,464.74
4.	* a. FY 2004-2005 BA						43,271.47
	* b. FY 2004-2005 M	_					54,175.76
	* c. FY 2004-2005 Al		· ·				34,173.70
	* d. FY 2004-2005 Ac						54,175.76
	* e. FY 2004-2005 Ov	-	_				10,904.29
	* f. FY 2004-2005 Eq		•	_			DD
5.	SPECIAL EDUCATION	ON FUND	ING (FY2005-	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra						ceive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	k Grant En	titlement [IBG	rate X ANB]			1,109.68
	* b. Related Services	Block Gran	t Entitlement [F	RSBG rate X AN	B]		N/A
	c. Reimbursement fo						0.00
	* d. Total Special Edu		•	` '	-	5c]	1,109.68
	Prorated Cooperative	-		-	•		
	* e. Related Services	Block Gran	t Entitlement (F	Paid Directly to C	Coop)		369.84

	unty: 44 Rosebud			
Dis	strict: 0789 Birney Elem			
	Required Local Match			
	* f(i). District's Required Match for IBG [5a X 0.33]			366.19
	f(ii) District's Required Match for RSBG [5b X 0.3			N/A
	* f(iii) District's RSBG Match to be Paid by District to	•	33]	122.05
	* f(iv) Total Required Local Match To Avoid Revers [5f(i) + 5f(ii) + 5f(iii)]			488.24
	Minimum Special Education Budget To Avoid R	eversions		
	* g. Minimum Special Education Budget to Avoid [5a + 5b + 5f(iv)]			1,597.92
6.	FLEXIBILITY FUNDING (ESTIMATED):			
	Note: Statewide appropriation, school count, and large so count.	chool count are subject to	change through Octob	er enrollment
	FY2005-2006 Appropriation (estimated)			0.00
	Statewide/District Data	Statewide	District	
	a. 5 Year Average ANB			
	b. Prior Year ANB			
	c. Estimated School Count			
	d. Estimated Large School Count	0		
	FY2005-2006 Payments (estimated)			
	e. District Student Funding			
	[(40% statewide appropriation / statewide 5 ye average] + [(20% statewide appropriation / sta district prior year ANB]			
	f. District K12 Public School Funding			
	[(15% statewide appropriation / statewide school count]	pol count) x district		
	g. District Large K12 Public School Funding			
	[(25% statewide appropriation / statewide larg large school count]	e school count) x distric	et	
	h. Total Flex Fund Entitlement (estimated)			0.00
7.	DEBT SERVICES FUND AND COUNTY RETI	REMENT FUND GT	B:	
		Elementary	High School	
	County			
	a. Tax Year 2004 County Taxable Value		84,867,600.00	
		1,250	621	
	c. County Retirement Mill Value per ANB	67.89	136.66	
	District			
	d. Tax Year 2004 District Taxable Value	,	N/A	
	e. FY 2004-05 District ANB (Budgeted)		N/A	
	f. District Debt Service Mill Value Per ANB	33.16	N/A	
	Statewide			
	g. Statewide Retirement Mill Value per ANB		42.86	
	h. Facility Guaranteed Mill Value per ANB	24.98	49.59	

County: 44 Rosebud
District: 0789 Birney Elem

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

I.	STATEWIDE GTB RATIO:	Elementary High School
	(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

II.	DIS	STRICT GTB SUBSIDY:	Elementary	High School
	(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	553.15	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	354,459.83	N/A
	(e)	District taxable valuation (Tax Year 2004)***	265,288.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	89.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	2,429.01	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

<sup>\*\*\*</sup> 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.



# 2005 Legislative Revision:

County: 44 Rosebud

District: 0790 Forsyth Elem

			J	FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	FORS	YTH K-6	205	14,395.25	890,848.00	217	15,206.25	942,734.80
M1	FORS	YTH 7-8	82	65,329.17	456,227.50	74	56,318.25	411,865.50
2.	* DIR	ECT STATE AID	)					637,779.56
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						1,202,480.82
	* c.	Maximum Budget	t Limit					1,506,418.03
	* d.	Highest Budget W						1 505 110 00
	***	excluding tuition,						1,506,418.03
	* e.	Highest Budget W						1,506,418.03
	* f.	Highest Voted Ar						0.00
4.		OR YEAR INFOI						
	* a.	FY 2004-2005 BA						1,099,476.99
	* b.	FY 2004-2005 M		C				1,377,424.96
	* c.	FY 2004-2005 A						285
	* d.	FY 2004-2005 Ac	-	_				1,495,607.24
	* e.	FY 2004-2005 Ov		•	•			396,130.25
	* f.	FY 2004-2005 Eq	ualization S	Status	Diseq	ualized AN	IB under 30% 41	th year DU4
5.		CIAL EDUCATION		,	*			
		E: Block Grant Eligi ing listed. Block Gra						ceive the
	Bloc	ek Grant Eligibilit	y Status?					Yes
	Bloc	ck Grant Rates						
	Insti	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ted Services Block	Grant Rate	[RSBG] per A	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spec	cial Education All	owable Cos	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			39,809.77
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			0.00
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	39,809.77
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		13,268.01

Co	unty:	44 Rosebud			
Dis	strict:	0790 Forsyth Elem			
	Rec	quired Local Match			
	* f(i)	. District's Required Match for IBG [5a X 0.33]			13,137.22
	f(ii)	District's Required Match for RSBG [5b X 0.33]			N/A
	* f(iii	i) District's RSBG Match to be Paid by District to Cooperative [	5e X 0.	33]	4,378.44
	* f(iv	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]			17,515.66
	Mi	nimum Special Education Budget To Avoid Reversions			
	* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]			57,325.43
6.		EXIBILITY FUNDING (ESTIMATED): e: Statewide appropriation, school count, and large school count are sunt.	ibject to	change through Octo	ber enrollment
	FY	2005-2006 Appropriation (estimated)			0.00
	Sta	tewide/District Data Stat	ewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	0		
	c.	Estimated School Count	0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year average) x di average] + [(20% statewide appropriation / statewide prior year district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school count) x dist school count]	rict		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school count) large school count]	x distric	ct	
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREMENT FUN	ND GTI	B:	
		Eleme	entary	High School	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value		84,867,600.00	
	b.	FY 2004-05 County ANB (Budgeted)	1,250	621	
	c.	County Retirement Mill Value per ANB	67.89	136.66	
	Dis	trict			
	d.	Tax Year 2004 District Taxable Value 4,199,7	22.00	N/A	

285

14.74

21.59

24.98

N/A

N/A

42.86

49.59

e.

f.

g. h.

\*\*

Statewide

FY 2004-05 District ANB (Budgeted)

District Debt Service Mill Value Per ANB

Statewide Retirement Mill Value per ANB .....

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 44 Rosebud
District: 0790 Forsyth Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(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

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	460,144.64	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	19,706.04	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	8,978,006.22	N/A
	(e)	District taxable valuation (Tax Year 2004)***	4,199,722.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	4,778.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	56,130.41	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	52,816.80	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

<sup>\*\*\*</sup> 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.



# 2005 Legislative Revision:

County: 44 Rosebud District: 0791 Forsyth H S

			FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	FORSYTH HS 9-12	139	225,273.00	771,380.50	151	225,273.00	837,521.50
2.	* DIRECT STATE AID	)					475,069.14
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp		•				83%
	* b. BASE Budget						888,281.15
	* c. Maximum Budge						1,114,499.16
	* d. Highest Budget V			DACE			1 121 417 06
	excluding tuition, * e. Highest Budget V						1,121,417.06 1,121,417.06
	* f. Highest Voted A						0.00
4	_						0.00
4.	* a. FY 2004-2005 B.						969 064 61
	* a. F1 2004-2005 B. * b. FY 2004-2005 M	Ū					868,964.61 1,087,858.54
	* c. FY 2004-2005 A		· ·				1,067,636.34
	* d. FY 2004-2005 A						1,121,416.22
	* e. FY 2004-2005 O	-	•				252,451.61
	* f. FY 2004-2005 Ed		•	•			
5.	SPECIAL EDUCATI	-		•			•
٥.	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status	= "Yes" means Ol	PI records indicate			eive the
	Block Grant Eligibilit	y Status?					Yes
	Block Grant Rates						
	Instructional Block Gra	ant Rate [IE	BG] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropo	rtionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant Er	titlement [IBG 1	rate X ANB]			19,280.69
	* b. Related Services	Block Grar	nt Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fe	or Disprop	ortionate Costs (	See Final Page)			6,058.71
	* d. Total Special Edu					5c]	25,339.40
	Prorated Cooperative	•	•		• /		
	* e. Related Services	Block Grar	t Entitlement (P	aid Directly to C	Coop)		6,425.97

	nty:	44 Rosebud 0791 Forsyth H S			
	* f(i) f(ii) * f(iii)	quired Local Match  District's Required Match for IBG [5a X 0.33]  District's Required Match for RSBG [5b X 0.33]  District's RSBG Match to be Paid by District to Coo  Total Required Local Match To Avoid Reversions			6,362.63 N/A 2,120.57
	1(11	[5f(i) + 5f(ii) + 5f(iii)]			8,483.20
	<b>Mi</b> :	mimum Special Education Budget To Avoid Reversi  Minimum Special Education Budget to Avoid Rever  [5a + 5b + 5f(iv)]	rsions		27,763.89
6.	Not cou		•		
		2005-2006 Appropriation (estimated)			0.00
	Sta a.	tewide/District Data 5 Year Average ANB	Statewide 0.0	District	
	a. b.	Prior Year ANB			
	c.	Estimated School Count			
	d.	Estimated Large School Count			
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year ave average] + [(20% statewide appropriation / statewide district prior year ANB]			
	f.	District K12 Public School Funding			
		[(15% statewide appropriation / statewide school couschool count]	int) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school large school count]	,		
_	h.				0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREM			
	Co	unty	Elementary	High School	
	a.	Tax Year 2004 County Taxable Value	84,867,600.00	84,867,600.00	
	b.	FY 2004-05 County ANB (Budgeted)	1.050	621	
	c.	County Retirement Mill Value per ANB	67.89	136.66	
	Dis	strict			
	d.	Tax Year 2004 District Taxable Value	N/A	4,797,557.00	
	e.	FY 2004-05 District ANB (Budgeted)	N/A	153	
	f.	District Debt Service Mill Value Per ANB	N/A	31.36	
	Sta	tewide			
:	** g.	Statewide Retirement Mill Value per ANB		42.86	
	h	Engility Guaranteed Mill Value per AND	24.09	40.50	

24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 44 Rosebud District: 0791 Forsyth H S

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

I.	STATEWIDE GTB RATIO:	Elementary High School
	(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

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 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	365,918.04
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	13,228.50
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	10,820,842.25
	(e)	District taxable valuation (Tax Year 2004)***	N/A	4,797,557.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	6,023.00

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	52,073.19	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	28,086.52	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	6,058.71	0.00

<sup>\*\*\*</sup> 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.



# 2005 Legislative Revision:

County: 44 Rosebud

District: 0792 Lame Deer Elem

			FY 2005-2006		3 Year Avg ANB			
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	E1 LAME DEER K-6		256	15,814.50	1,111,168.00	273	15,409.00	1,184,492.40
<b>M</b> 1	LAM	E DEER 7-8	71	49,560.06	395,221.50	86	54,065.52	478,396.50
2.	* DIR	ECT STATE AID	)					774,366.45
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	ınding in Maxin	num [MCA 20-9	-306(8)]		75%
	* b.	BASE Budget						1,616,482.50
	* c.	Maximum Budget	t Limit					2,020,603.12
	* d.	Highest Budget W						
		excluding tuition,						1,616,482.50
	* e.	Highest Budget W						2,020,603.12
	* f.	Highest Voted Ar	nount (3e-3	(d)				404,120.62
4.	PRI	OR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a.	FY 2004-2005 BA	ASE Budge	t				1,455,215.39
	* b.	FY 2004-2005 M	aximum Bu	dget				1,819,019.24
	* c.	FY 2004-2005 A	NB					345
	* d.	FY 2004-2005 Ac	dopted Gen	eral Fund Budge	et			1,455,215.39
	* e.	FY 2004-2005 Ov	er-BASE I	Levy As Submitt	ted On Budget -			0.00
	* f.	FY 2004-2005 Eq	ualization (	Status			Equ	alized EQ
5.	SPE	CIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
		E: Block Grant Eligiing listed. Block Gra						eeive the
	Bloo	ck Grant Eligibilit	y Status?					Yes
	Bloo	ck Grant Rates						
	Insti	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
	Rela	ated Services Block	Grant Rate	[RSBG] per Al	NB			46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
	Spe	cial Education All	owable Co	st Payments				
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	ate X ANB]			45,358.17
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		15,117.21
	c.	Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)			104,233.02
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	164,708.40
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A		

County: 44 Rosebud

District: 0792 Lame Deer Elem

* f(i). District's Required Match for IBG [5a X 0.33]	14,968.20
f(ii) District's Required Match for RSBG [5b X 0.33]  * f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	4,988.68 N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	19,956.88
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	80,432.26

#### **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

Stat	ewide/District Data	Statewide	District
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:

		Elementary	High School
(	County	-	
a	. Tax Year 2004 County Taxable Value	84,867,600.00	84,867,600.00
b	. FY 2004-05 County ANB (Budgeted)	1,250	621
c	. County Retirement Mill Value per ANB	67.89	136.66
Ι	District		
d	. Tax Year 2004 District Taxable Value	96,892.00	N/A
e	. FY 2004-05 District ANB (Budgeted)	345	N/A
f	District Debt Service Mill Value Per ANB	.28	N/A
S	tatewide		
k g	. Statewide Retirement Mill Value per ANB	21.59	42.86
h	. Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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County: 44 Rosebud

District: 0792 Lame Deer Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(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

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary	High School
	(b)	2004-05 District GTB subsidized budget area:	10.71	14/11
		35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	553,796.87	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	57,186.19	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	11,431,493.05	N/A
	(e)	District taxable valuation (Tax Year 2004)***	96,892.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	11,335.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	375,269.04	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	87,231.45	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	104,233.02	0.00	0.00

<sup>\*\*\*</sup> 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.



# 2005 Legislative Revision:

County: 44 Rosebud

District: 0794 Rosebud Elem

		J	FY 2005-200	6		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	* Budget Unit		Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	ROSEBUD K-6	46	15,814.50	200,629.00	47	15,611.75	204,985.80
M1	ROSEBUD 7-8	13	49,560.06	72,553.00	14	51,812.79	78,130.50
2.	* DIRECT STATE AID	)					156,691.75
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		100%
	* b. BASE Budget						293,451.87
	* c. Maximum Budge	t Limit					370,308.65
	* d. Highest Budget V						
	excluding tuition,						367,801.49
	* e. Highest Budget V						370,308.65
	* f. Highest Voted Ar	nount (3e-3	d)				2,507.16
4.	PRIOR YEAR INFO						
	* a. FY 2004-2005 BA	_					289,025.60
	* b. FY 2004-2005 M		· ·				363,375.22
	* c. FY 2004-2005 A						65
	* d. FY 2004-2005 A	-	•				363,375.22
	* e. FY 2004-2005 O		•	•			74,349.62
	* f. FY 2004-2005 Ed	qualization S	Status			Equ	nalized EQ
5.	SPECIAL EDUCATION	ON FUNDI	NG (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra						ceive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	[RSBG] per Al	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Cos	t Payments				
	* a. Instructional Bloc	k Grant Ent	itlement [IBG 1	ate X ANB]			8,183.89
	* b. Related Services	Block Grant	Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			336.23
	* d. Total Special Edu	ication Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	8,520.12
	<b>Prorated Cooperative</b>	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e. Related Services	Block Grant	Entitlement (P	aid Directly to C	Coop)		2,727.57

County:	44 Rosebud
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District: 0794 Rosebud Elem

	4	WII VW 200WI II 200WI	
*	f(i).	District's Required Match for IBG [5a X 0.33]	2,700.68
	f(ii)	District's Required Match for RSBG [5b X 0.33]	N/A
*	f(iii)	District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	900.10
*	f(iv)	Total Required Local Match To Avoid Reversions	
		[5f(i) + 5f(ii) + 5f(iii)]	3,600.78
	Mini	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	
		[5a + 5b + 5f(iv)]	11,784.67

#### **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

**District** 

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Stat	ewide/District Data	Statewide
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:

		Elementary	High School
(	County		
a	. Tax Year 2004 County Taxable Value	84,867,600.00	84,867,600.00
b	FY 2004-05 County ANB (Budgeted)	1,250	621
c	. County Retirement Mill Value per ANB	67.89	136.66
Ι	District		
d	l. Tax Year 2004 District Taxable Value	1,894,249.00	N/A
e	FY 2004-05 District ANB (Budgeted)	65	N/A
f	. District Debt Service Mill Value Per ANB	29.14	N/A
S	Statewide		
k g	s. Statewide Retirement Mill Value per ANB	21.59	42.86
h	. Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 44 Rosebud

District: 0794 Rosebud Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	<ul> <li>(a) Statewide taxable valuation (Tax Year 2004)***</li> <li>(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</li> </ul>	1,752,163,083.00 1,752,163,083.00
	payment (including prorated coop costs)	163,864,956.46 N/A
	(c) GTB ratio: [(a) divided by (b)] x 175%	18.71 N/A

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	121,610.84	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,636.84	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	2,362,094.09	N/A
	(e)	District taxable valuation (Tax Year 2004)***	1,894,249.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	468.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	13,613.87	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	9,715.46	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	336.23	0.00	0.00

<sup>\*\*\*</sup> 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.



# 2005 Legislative Revision:

County: 44 Rosebud

District: 0795 Rosebud H S

		2	FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	ROSEBUD HS 9-12	32	225,273.00	178,440.00	34	225,273.00	189,575.50
2.	* DIRECT STATE AID	)					185,437.28
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp		•				100%
	* b. BASE Budget						339,857.57
	* c. Maximum Budge						426,880.76
	* d. Highest Budget V			DACE			428,657.99
	excluding tuition,  * e. Highest Budget V						441,416.43
	* f. Highest Voted Ar						12,758.44
4.	PRIOR YEAR INFO						12,730.44
4.	* a. FY 2004-2005 B						352,616.01
	* b. FY 2004-2005 M	_					441,416.43
	* c. FY 2004-2005 Al		· ·				39
	* d. FY 2004-2005 Ac						441,416.43
	* e. FY 2004-2005 O	-	-				88,800.42
	* f. FY 2004-2005 Ed		•	Č			alized EQ
5.	SPECIAL EDUCATION	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status =	= "Yes" means Ol	PI records indicate			ceive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			4,438.72
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		N/A
	c. Reimbursement fo	or Dispropo	ortionate Costs (	See Final Page)_			837.73
	* d. Total Special Edu		•			5c]	5,276.45
	<b>Prorated Cooperative</b>	-		-	• .		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		1,479.36

Cor	unty:	44 Rosebud			
Dis	trict:	0795 Rosebud H S			
	Re	quired Local Match			
		District's Required Match for IBG [5a X 0.33]			1,464.78
		) District's Required Match for RSBG [5b X 0.33]			N/A
		i) District's RSBG Match to be Paid by District to Coop			488.19
		Total Required Local Match To Avoid Reversions		,	
	`	[5f(i) + 5f(ii) + 5f(iii)]			1,952.97
	Mi	nimum Special Education Budget To Avoid Reversion	ons		
	* g.	Minimum Special Education Budget to Avoid Revers			
	C	[5a + 5b + 5f(iv)]			6,391.69
6.	FL	EXIBILITY FUNDING (ESTIMATED):			
	Not	te: Statewide appropriation, school count, and large school co	ount are subject to	change through Octo	ber enrollment
	cou	int.			
	FY	(2005-2006 Appropriation (estimated)			0.00
	Sta	ntewide/District Data	Statewide	District	
	a.	5 Year Average ANB	0.0		
	b.	Prior Year ANB	. 0		
	c.	Estimated School Count	. 0		
	d.	Estimated Large School Count	0		
	FY	2005-2006 Payments (estimated)			
	e.	District Student Funding			
		[(40% statewide appropriation / statewide 5 year aver			
		average] + [(20% statewide appropriation / statewide	prior year ANB	) x	
	f.	district prior year ANB] District K12 Public School Funding			
	1.	[(15% statewide appropriation / statewide school cou	nt) v district		
		school count]	nt) x district		
	g.	District Large K12 Public School Funding			
		[(25% statewide appropriation / statewide large school	ol count) x distric	et	
		large school count]			
	h.	Total Flex Fund Entitlement (estimated)			0.00
7.	DE	BT SERVICES FUND AND COUNTY RETIREME	ENT FUND GT	B:	
			Elementary	High School	
	Co	unty			
	a.	Tax Year 2004 County Taxable Value		84,867,600.00	
	b.	FY 2004-05 County ANB (Budgeted)	1,250	621	
	c.	County Retirement Mill Value per ANB	67.89	136.66	
		strict			
	d.	Tax Year 2004 District Taxable Value	N/A	2,458,663.00	
	e.	FY 2004-05 District ANB (Budgeted)	N/A	39	
	f.	District Debt Service Mill Value Per ANB	N/A	63.04	
		atewide			
	** g.	Statewide Retirement Mill Value per ANB	21.59	42.86	
	h	Engility Guaranteed Mill Value per AND	24.09	40.50	

24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 44 Rosebud
District: 0795 Rosebud H S

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2004)***	<b>Elementary High School</b> 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

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 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	151,699.81
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,001.60
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	4,415,178.24
	(e)	District taxable valuation (Tax Year 2004)***	N/A	2,458,663.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,957.00

# **Reimbursement For Disproportionate Costs**

		<u>EL</u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	8,829.33	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	5,122.70	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	837.73	0.00

<sup>\*\*\*</sup> 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.



# 2005 Legislative Revision:

County: 44 Rosebud

District: 0796 Colstrip Elem

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1.	CERTIFIED ANB		FY 2005-200			3 Year Avg Al	
	dget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	COLSTRIP K-6	316	14,192.50	1,369,702.00	350	14,800.75	1,515,885.00
M1	COLSTRIP 7-8	137	67,581.90	760,350.00	129	60,823.71	716,208.00
2.	* DIRECT STATE AIL	)					1,031,549.70
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		88%
	* b. BASE Budget						2,068,631.55
	* c. Maximum Budge	t Limit					2,606,446.21
	* d. Highest Budget V	Vithout A V	ote				
	excluding tuition,						3,223,643.76
	* e. Highest Budget V	Vith A Vote					4,149,012.42
	* f. Highest Voted A	mount (3e-3	d)				925,368.66
4.	PRIOR YEAR INFO	RMATION	FOR BUDGE	TING:			
	* a. FY 2004-2005 B.	ASE Budge	t				1,953,583.23
	* b. FY 2004-2005 M	aximum Bu	dget				2,445,137.13
	* c. FY 2004-2005 A	NB					476
	* d. FY 2004-2005 A	dopted Gen	eral Fund Budge	et			3,750,925.13
	* e. FY 2004-2005 O	ver-BASE I	evy As Submit	ted On Budget _			1,155,012.21
	* f. FY 2004-2005 Ed	qualization	Status			Always disequ	alized DA
5.	SPECIAL EDUCATI	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra						eive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IB	G] per ANB				138.71
	Related Services Block						46.23
	Threshold to Determine	e Dispropor	tionate Costs				1.314737924
	Special Education Allowable Cost Payments						
	* a. Instructional Bloc	ck Grant En	titlement [IBG 1	rate X ANB]			62,835.63
	* b. Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		20,942.19
	c. Reimbursement for	or Dispropo	rtionate Costs (	See Final Page)			75,120.45
	* d. Total Special Edu	acation Allo	wable Cost Pay	ment (District) [	5a + 5b + 3	5c]	158,898.27
	Prorated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e. Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

County:	44	Rosebud
County.	77	Noscouu

District: 0796 Colstrip Elem

<b>1</b>	
* f(i). District's Required Match for IBG [5a X 0.33]	20,735.76
f(ii) District's Required Match for RSBG [5b X 0.33]	6,910.92
* 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)]	27,646.68
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions	
[5a + 5b + 5f(iv)]	111,424.50

#### **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

**District** 

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Stat	ewide/District Data	Statewide	
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:

		Elementary	High School
C	County		
a.	. Tax Year 2004 County Taxable Value	84,867,600.00	84,867,600.00
b	. FY 2004-05 County ANB (Budgeted)	1,250	621
c.	. County Retirement Mill Value per ANB	67.89	136.66
D	Pistrict		
d	. Tax Year 2004 District Taxable Value	76,600,336.00	N/A
e.	FY 2004-05 District ANB (Budgeted)	476	N/A
f.	District Debt Service Mill Value Per ANB	160.93	N/A
S	tatewide		
k g	. Statewide Retirement Mill Value per ANB	21.59	42.86
h	. Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

County: 44 Rosebud
District: 0796 Colstrip Elem

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

I.	STATEWIDE GTB RATIO:	Elementary High School
	(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

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School N/A
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	764,473.08	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	63,161.81	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	15,485,048.79	N/A
	(e)	District taxable valuation (Tax Year 2004)***	76,600,336.00	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**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	332,803.76	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	110,290.15	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	75,120.45	0.00	0.00

<sup>\*\*\*</sup> 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.



# 2005 Legislative Revision:

County: 44 Rosebud

District: 0797 Colstrip H S

		J	FY 2005-200	6		3 Year Avg Al	NB
1. * D	CERTIFIED ANB	ANID	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
	dget Unit	ANB					
H1	COLSTRIP HS 9-12	247	225,273.00	1,364,057.50	278	225,273.00	1,533,100.50
2.	* DIRECT STATE AII	)					785,992.95
3.	FY2006 BUDGET LI						
	* a. Required % of Sp		•				75%
	* b. BASE Budget						1,544,677.84
	* c. Maximum Budge						1,930,847.31
	* d. Highest Budget V excluding tuition.			overBASE rever	nuoc		2,257,022.39
	* e. Highest Budget V						2,694,742.91
	* f. Highest Voted Ar						437,720.52
4.	PRIOR YEAR INFO						.67,720.62
7.	* a. FY 2004-2005 B.						1,503,225.62
	* b. FY 2004-2005 M	Ū					1,884,640.30
	* c. FY 2004-2005 A		C				282
	* d. FY 2004-2005 A						2,487,387.93
	* e. FY 2004-2005 O	•	•				712,344.55
	* f. FY 2004-2005 E		•	•		Always disequ	
5.	SPECIAL EDUCATI	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra	blity Status	= "Yes" means OI	PI records indicate			eeive the
	Block Grant Eligibilit	y Status?					Yes
	Block Grant Rates						
	Instructional Block Gra	ant Rate [IE	BG] per ANB				138.71
	Related Services Block						46.23
	Threshold to Determine						1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloo	ck Grant Er	ntitlement [IBG 1	ate X ANB]			34,261.37
	* b. Related Services						11,418.81
	c. Reimbursement f	or Disprop	ortionate Costs (	See Final Page)			52,876.28
	* d. Total Special Edu	ication Allo	owable Cost Pay	ment (District) [	5a + 5b + 5	5c]	98,556.46
	Prorated Cooperative	-		•	• .		
	* e. Related Services	Block Gran	nt Entitlement (P	aid Directly to C	Coop)		N/A

Co	unty:	44 Rosebud							
Dis	trict:	0797 Colstrip H S							
	Re	quired Local Match							
	* f(i)	. District's Required Match for IBG [5a X 0.33]			11,306.25				
	f(ii	District's Required Match for RSBG [5b X 0.33]			3,768.21				
	* f(ii	i) District's RSBG Match to be Paid by District to Coop	erative [5e X 0.	33]	N/A				
	* f(iv) Total Required Local Match To Avoid Reversions								
	[5f(i) + 5f(ii) + 5f(iii)]								
	Mi	nimum Special Education Budget To Avoid Reversion	ns						
	* g.	Minimum Special Education Budget to Avoid Reversi [5a + 5b + 5f(iv)]			60,754.64				
6.	FL	EXIBILITY FUNDING (ESTIMATED):							
		e: Statewide appropriation, school count, and large school co	unt are subject to	change through Octo	ber enrollment				
	FY	2005-2006 Appropriation (estimated)			0.00				
	Sta	tewide/District Data	Statewide	District					
	a.	5 Year Average ANB	0.0						
	b.	Prior Year ANB	0						
	c.	Estimated School Count	0						
	d.	Estimated Large School Count	0						
	FY	2005-2006 Payments (estimated)							
	e.	District Student Funding							
		[(40% statewide appropriation / statewide 5 year avera average] + [(20% statewide appropriation / statewide p district prior year ANB]							
	f.	District K12 Public School Funding							
		[(15% statewide appropriation / statewide school counschool count]	t) x district						
	g.	District Large K12 Public School Funding							
		[(25% statewide appropriation / statewide large school large school count]	l count) x distric	et					
	h.	Total Flex Fund Entitlement (estimated)			0.00				
7.	DE	BT SERVICES FUND AND COUNTY RETIREME	NT FUND GTI	3:					
	Ca	<b>4</b>	Elementary	High School					
	a.	unty Tax Year 2004 County Taxable Value	84 867 600 00	84,867,600.00					
	a. b.	FY 2004-05 County ANB (Budgeted)	1,250	621					
	c.	County Retirement Mill Value per ANB	67.89	136.66					
		trict	07.07	130.00					
	d.	Tax Year 2004 District Taxable Value	N/A	76,600,336.00					
	e.	FY 2004-05 District ANB (Budgeted)	N/A	76,600,536.00 282					
	f.	District Debt Service Mill Value Per ANB	N/A	271.63					
			1 <b>1</b> // /1	271.03					
	** g.	tewide Statewide Retirement Mill Value per ANB	21.59	42.86					
	b.	Eggility Guaranteed Mill Value per AND	21.39	42.60					

24.98

49.59

h.

Facility Guaranteed Mill Value per ANB

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

County: 44 Rosebud
District: 0797 Colstrip H S

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(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

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 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	605,556.50
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	37,388.46
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	18,349,649.16
	(e)	District taxable valuation (Tax Year 2004)***	N/A	76,600,336.00
	(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**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	218,849.07	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	65,913.04	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	52,876.28	0.00

<sup>\*\*\*</sup> 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.



# 2005 Legislative Revision:

County: 44 Rosebud

District: 0800 Ashland Elem

			- U	FY 2005-200	16		3 Year Avg Al	NB
1.	CEI	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	* Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	ASHI	AND K-6	48	14,800.75	209,342.40	46	15,003.50	200,629.00
<b>M</b> 1	ASHI	LAND 7-8	18	60,823.71	100,435.50	16	58,570.98	89,284.00
2.	* DIR	RECT STATE AID						172,274.86
3.	FY2	2006 BUDGET LI	MITS					
	* a.	Required % of Sp	ecial Ed Fu	nding in Maxin	num [MCA 20-9	-306(8)]		98%
	* b.	BASE Budget						354,186.14
	* c.	Maximum Budget	Limit					450,267.52
	* d.	Highest Budget W						205 150 52
	***	excluding tuition,						395,479.52
	* e.	Highest Budget W						450,267.52
	* f.	Highest Voted Ar						54,788.00
4.		OR YEAR INFO						
	* a.	FY 2004-2005 BA						309,281.40
	* b. FY 2004-2005 Maximum Budget						386,601.75	
	* c.	FY 2004-2005 A						62
	* d.	FY 2004-2005 Ac		Č				350,574.78
	* e.	FY 2004-2005 Ov		•	•			41,293.38
	* f.	FY 2004-2005 Eq	ualization S	Status			Equ	alized EQ
5.		CIAL EDUCATION		,	*			
		TE: Block Grant Eligi ing listed. Block Gra						eive the
	Bloc	ck Grant Eligibilit	y Status?					Yes
		ck Grant Rates						
	Inst	ructional Block Gra	nt Rate [IB	G] per ANB				138.71
		ated Services Block						46.23
	Thre	eshold to Determine	Dispropor	tionate Costs				1.314737924
Special Education Allowable Cost Payments								
	* a.	Instructional Bloc	k Grant En	titlement [IBG 1	rate X ANB]			9,154.86
	* b.	Related Services	Block Gran	t Entitlement [R	SBG rate X AN	B]		3,051.18
	c.	Reimbursement fo	or Dispropo	rtionate Costs (	See Final Page)			20,554.14
	* d.	Total Special Edu	cation Allo	wable Cost Pay	ment (District) [	5a + 5b + 5	5c]	32,760.18
	Pro	rated Cooperative	Cost Payn	nents (Member	rs of Cooperative	es Only)		
	* e.	Related Services	Block Gran	t Entitlement (P	aid Directly to C	Coop)		N/A

County:	44 Rosebud
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District: 0800 Ashland Elem

*	f(i).	District's Required Match for IBG [5a X 0.33]	3,021.10
	f(ii)	District's Required Match for RSBG [5b X 0.33]	1,006.89
*	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)]	4,027.99
	Min	imum Special Education Budget To Avoid Reversions	
*	g.	Minimum Special Education Budget to Avoid Reversions	
		[5a + 5b + 5f(iv)]	16,234.03

#### **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

Stat	ewide/District Data	Statewide	District
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:

		Elementary	High School
(	County		
a	. Tax Year 2004 County Taxable Value	84,867,600.00	84,867,600.00
b	. FY 2004-05 County ANB (Budgeted)	1,250	621
c	. County Retirement Mill Value per ANB	67.89	136.66
Γ	District		
d	. Tax Year 2004 District Taxable Value	748,364.00	N/A
e	. FY 2004-05 District ANB (Budgeted)	62	N/A
f.	District Debt Service Mill Value Per ANB	12.07	N/A
S	tatewide		
⊧ g	. Statewide Retirement Mill Value per ANB	21.59	42.86
h	. Facility Guaranteed Mill Value per ANB	24.98	49.59

 $<sup>\</sup>ast\ast$  Also for bond limitation per 20-9-406, MCA.

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County: 44 Rosebud

District: 0800 Ashland Elem

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(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

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 18.71	High School
	(b)	2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	119,243.82	N/A
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	11,154.42	N/A
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	2,439,751.07	N/A
	(e)	District taxable valuation (Tax Year 2004)***	748,364.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	1,691.00	N/A

# **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	66,829.42	0.00	0.00
b.	FY2003-2004 amount to avoid reversion	11,746.88	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.314737924)$ then $[a - (b * 1.314737924)] * 0.4$	20,554.14	0.00	0.00

<sup>\*\*\*</sup> 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.



# 2005 Legislative Revision:

County: 44 Rosebud

District: 1230 Lame Deer H S

			FY 2005-200	16		3 Year Avg Al	NB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	dget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	LAME DEER HS 9-12	158	225,273.00	876,070.50	181	225,273.00	1,002,559.00
2.	* DIRECT STATE AIL	)					548,840.90
3.	FY2006 BUDGET LI	MITS					
	* a. Required % of Sp		•				75%
	* b. BASE Budget						1,057,019.82
	* c. Maximum Budge						1,321,274.77
	* d. Highest Budget V excluding tuition,			ovemD A CE mayor	<b></b>		1,057,019.82
	* e. Highest Budget V						1,321,274.77
	* f. Highest Voted A						264,254.95
4.	PRIOR YEAR INFO						201,231.93
т.	* a. FY 2004-2005 B						971,112.43
	* b. FY 2004-2005 M	U					1,213,890.54
	* c. FY 2004-2005 A		C				173
	* d. FY 2004-2005 A						971,112.43
	* e. FY 2004-2005 O	-	-				0.00
	* f. FY 2004-2005 Ed	qualization	Status			Equ	alized EQ
5.	SPECIAL EDUCATI	ON FUND	ING (FY2005-2	2006):			
	NOTE: Block Grant Eligi funding listed. Block Gra						eeive the
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra	ant Rate [IE	BG] per ANB				138.71
	Related Services Block	Grant Rate	e [RSBG] per A	NB			46.23
	Threshold to Determine	e Dispropo	rtionate Costs				1.314737924
	Special Education All	owable Co	st Payments				
	* a. Instructional Bloc	ck Grant Er	titlement [IBG :	rate X ANB]			21,916.18
	* b. Related Services	Block Grar	nt Entitlement [R	SBG rate X AN	B]		7,304.34
	c. Reimbursement for			_			24,175.35
	* d. Total Special Edu		•	` / -		5c]	53,395.87
	Prorated Cooperative	•	•	•	•		
	* e. Related Services	Block Grar	t Entitlement (P	aid Directly to C	Coop)		N/A

County:	44 Rosebud
County.	TT INVOCUUU

District: 1230 Lame Deer H S

	Requ	nired Local Match	
	* f(i).	District's Required Match for IBG [5a X 0.33]	7,232.34
	f(ii)	District's Required Match for RSBG [5b X 0.33]	2,410.43
	* f(iii)	ct's Required Match for IBG [5a X 0.33] 7,232.  ct's Required Match for RSBG [5b X 0.33] 2,410.  ct's RSBG Match to be Paid by District to Cooperative [5e X 0.33] N  Required Local Match To Avoid Reversions 9,642.  Special Education Budget To Avoid Reversions  num Special Education Budget to Avoid Reversions  5b + 5f(iv)] 38,863.  LITY FUNDING (ESTIMATED):  wide appropriation, school count, and large school count are subject to change through October enrollments.	N/A
	* f(iv)	Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	9,642.77
	Mini	mum Special Education Budget To Avoid Reversions	
	* g.	Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	38,863.29
6.	FLE	XIBILITY FUNDING (ESTIMATED):	
	Note:		er enrollment
	FY2	005-2006 Appropriation (estimated)	0.00

Statewide/District Data					
Statewide/District Data		Statewide	District		
a.	5 Year Average ANB	0.0			
h	Prior Year ANR	0			

b.	Prior Year ANB	U
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:

			Elementary	High School
	Cou	nty		
	a.	Tax Year 2004 County Taxable Value	84,867,600.00	84,867,600.00
1	b.	FY 2004-05 County ANB (Budgeted)	1,250	621
	c.	County Retirement Mill Value per ANB	67.89	136.66
	Distr	rict		
(	d.	Tax Year 2004 District Taxable Value	N/A	1,091,064.00
	e.	FY 2004-05 District ANB (Budgeted)	N/A	173
	f.	District Debt Service Mill Value Per ANB	N/A	6.31
i	State	ewide		
k	g.	Statewide Retirement Mill Value per ANB	21.59	42.86
1	h.	Facility Guaranteed Mill Value per ANB	24.98	49.59

<sup>\*\*</sup> Also for bond limitation per 20-9-406, MCA.

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County: 44 Rosebud

District: 1230 Lame Deer H S

# General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary High School
	(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

II.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School 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	403,263.67
	(c)	40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	16,342.98
	(d)	District's FY 2005-06 guaranteed tax base (a) $x [(b) + (c)]$	N/A	11,975,573.79
	(e)	District taxable valuation (Tax Year 2004)***	N/A	1,091,064.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	10,885.00

# **Reimbursement For Disproportionate Costs**

		<u>EL</u>	HS	K12
a.	FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	120,498.64	0.00
b.	FY2003-2004 amount to avoid reversion	0.00	45,682.31	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	24,175.35	0.00

<sup>\*\*\*</sup> 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.