

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2005-2006**  
**Revision #1**

**2005 Legislative Revision:**

**County: 44 Rosebud**

**District: 0789 Birney 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 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 LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						80%
* b. BASE Budget .....						49,350.93
* c. Maximum Budget Limit .....						61,855.10
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						61,855.10
* e. Highest Budget With A Vote .....						68,339.84
* f. Highest Voted Amount (3e-3d) .....						6,484.74
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						43,271.47
* b. FY 2004-2005 Maximum Budget .....						54,175.76
* c. FY 2004-2005 ANB .....						8
* d. FY 2004-2005 Adopted General Fund Budget .....						54,175.76
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						10,904.29
* f. FY 2004-2005 Equalization Status .....						DD
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] .....						1,109.68
* 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] .....						1,109.68
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						369.84

**County: 44 Rosebud**  
**District: 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 0.33] .....	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....	122.05
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....	488.24

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] .....	1,597.92
---	----------

**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
--	------

<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 .....	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
<b>District</b>		
d. Tax Year 2004 District Taxable Value .....	265,288.00	N/A
e. FY 2004-05 District ANB (Budgeted) .....	8	N/A
f. District Debt Service Mill Value Per ANB .....	33.16	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

County: 44 Rosebud  
 District: 0789 Birney Elem

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

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	18,391.79	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	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

	<u>EL</u>	<u>HS</u>	<u>K12</u>
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

\*\*\* 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: 44 Rosebud**

**District: 0790 Forsyth 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	FORSYTH K-6	205	14,395.25	890,848.00	217	15,206.25	942,734.80
M1	FORSYTH 7-8	82	65,329.17	456,227.50	74	56,318.25	411,865.50
2.	* <b>DIRECT STATE AID</b> .....						637,779.56
3.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
	* b. BASE Budget .....						1,202,480.82
	* c. Maximum Budget Limit .....						1,506,418.03
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						1,506,418.03
	* e. Highest Budget With A Vote .....						1,506,418.03
	* f. Highest Voted Amount (3e-3d) .....						0.00
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						1,099,476.99
	* b. FY 2004-2005 Maximum Budget .....						1,377,424.96
	* c. FY 2004-2005 ANB .....						285
	* d. FY 2004-2005 Adopted General Fund Budget .....						1,495,607.24
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						396,130.25
	* f. FY 2004-2005 Equalization Status .....						Disqualified ANB under 30% 4th year DU4
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						39,809.77
	* 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].....						39,809.77
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						13,268.01

**County: 44 Rosebud**  
**District: 0790 Forsyth Elem**

**Required 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) 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

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	57,325.43
---	-----------

**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	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
<b>District</b>		
d. Tax Year 2004 District Taxable Value	4,199,722.00	N/A
e. FY 2004-05 District ANB (Budgeted)	285	N/A
f. District Debt Service Mill Value Per ANB	14.74	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: 44 Rosebud  
 District: 0790 Forsyth 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	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

	<u>EL</u>	<u>HS</u>	<u>K12</u>
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

\*\*\* 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: 44 Rosebud**

**District: 0791 Forsyth 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 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 LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						83%
* b. BASE Budget						888,281.15
* c. Maximum Budget Limit						1,114,499.16
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						1,121,417.06
* e. Highest Budget With A Vote						1,121,417.06
* f. Highest Voted Amount (3e-3d)						0.00
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						868,964.61
* b. FY 2004-2005 Maximum Budget						1,087,858.54
* c. FY 2004-2005 ANB						153
* d. FY 2004-2005 Adopted General Fund Budget						1,121,416.22
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						252,451.61
* f. FY 2004-2005 Equalization Status				Disqualified ANB under 30% 3rd year		DU3
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]						19,280.69
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs (See Final Page)						6,058.71
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						25,339.40
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						6,425.97

**County: 44 Rosebud**  
**District: 0791 Forsyth H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	6,362.63
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]	2,120.57
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	8,483.20

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	27,763.89
---	-----------

**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	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
<b>District</b>		
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
<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: 44 Rosebud  
 District: 0791 Forsyth 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	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

	<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	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

\*\*\* 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: 44 Rosebud**

**District: 0792 Lame Deer Elem**

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

1. CERTIFIED ANB		FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	LAME DEER K-6	256	15,814.50	1,111,168.00	273	15,409.00	1,184,492.40
M1	LAME DEER 7-8	71	49,560.06	395,221.50	86	54,065.52	478,396.50
2. * DIRECT STATE AID .....							774,366.45
3. FY2006 BUDGET LIMITS							
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b.	BASE Budget .....						1,616,482.50
* c.	Maximum Budget Limit .....						2,020,603.12
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						1,616,482.50
* e.	Highest Budget With A Vote .....						2,020,603.12
* f.	Highest Voted Amount (3e-3d) .....						404,120.62
4. PRIOR YEAR INFORMATION FOR BUDGETING:							
* a.	FY 2004-2005 BASE Budget .....						1,455,215.39
* b.	FY 2004-2005 Maximum Budget .....						1,819,019.24
* c.	FY 2004-2005 ANB .....						345
* d.	FY 2004-2005 Adopted General Fund Budget .....						1,455,215.39
* 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] .....						45,358.17
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						15,117.21
c.	Reimbursement for Disproportionate Costs (See Final Page).....						104,233.02
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						164,708.40
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A

**County: 44 Rosebud**  
**District: 0792 Lame Deer Elem**

**Required Local Match**

* 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]	4,988.68
* 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)]	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

<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	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
<b>District</b>		
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
<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: 44 Rosebud  
 District: 0792 Lame Deer 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	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

	<u>EL</u>	<u>HS</u>	<u>K12</u>
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

\*\*\* 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: 44 Rosebud**

**District: 0794 Rosebud Elem**

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

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 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 LIMITS							
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]							100%
* b. BASE Budget							293,451.87
* c. Maximum Budget Limit							370,308.65
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues							367,801.49
* e. Highest Budget With A Vote							370,308.65
* f. Highest Voted Amount (3e-3d)							2,507.16
4. PRIOR YEAR INFORMATION FOR BUDGETING:							
* a. FY 2004-2005 BASE Budget							289,025.60
* b. FY 2004-2005 Maximum Budget							363,375.22
* c. FY 2004-2005 ANB							65
* d. FY 2004-2005 Adopted General Fund Budget							363,375.22
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget							74,349.62
* 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]							8,183.89
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs (See Final Page)							336.23
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]							8,520.12
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							2,727.57

**County: 44 Rosebud**  
**District: 0794 Rosebud Elem**

**Required Local Match**

* 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

**Minimum 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

<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	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
<b>District</b>		
d. 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
<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: 44 Rosebud  
 District: 0794 Rosebud 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	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

	<u>EL</u>	<u>HS</u>	<u>K12</u>
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

\*\*\* 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: 44 Rosebud**

**District: 0795 Rosebud H S**

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

1. CERTIFIED ANB	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	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.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						100%
	* b. BASE Budget .....						339,857.57
	* c. Maximum Budget Limit .....						426,880.76
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						428,657.99
	* e. Highest Budget With A Vote .....						441,416.43
	* f. Highest Voted Amount (3e-3d) .....						12,758.44
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						352,616.01
	* b. FY 2004-2005 Maximum Budget .....						441,416.43
	* c. FY 2004-2005 ANB .....						39
	* d. FY 2004-2005 Adopted General Fund Budget .....						441,416.43
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						88,800.42
	* f. FY 2004-2005 Equalization Status .....				Equalized	EQ	
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						4,438.72
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						837.73
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						5,276.45
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,479.36



**County: 44 Rosebud**  
**District: 0795 Rosebud H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	1,464.78
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]	488.19
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	1,952.97

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	6,391.69
---	----------

**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	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
<b>District</b>		
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
<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: 44 Rosebud  
 District: 0795 Rosebud 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	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>	<u>HS</u>	<u>K12</u>
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

\*\*\* 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: 44 Rosebud**

**District: 0796 Colstrip Elem**

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

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 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 AID							1,031,549.70
3. FY2006 BUDGET LIMITS							
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]							88%
* b. BASE Budget							2,068,631.55
* c. Maximum Budget Limit							2,606,446.21
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues							3,223,643.76
* e. Highest Budget With A Vote							4,149,012.42
* f. Highest Voted Amount (3e-3d)							925,368.66
4. PRIOR YEAR INFORMATION FOR BUDGETING:							
* a. FY 2004-2005 BASE Budget							1,953,583.23
* b. FY 2004-2005 Maximum Budget							2,445,137.13
* c. FY 2004-2005 ANB							476
* d. FY 2004-2005 Adopted General Fund Budget							3,750,925.13
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget							1,155,012.21
* 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]							62,835.63
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							20,942.19
c. Reimbursement for Disproportionate Costs (See Final Page)							75,120.45
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]							158,898.27
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							N/A

**County: 44 Rosebud**  
**District: 0796 Colstrip Elem**

**Required Local Match**

* 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

<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	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
<b>District</b>		
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
<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: 44 Rosebud  
 District: 0796 Colstrip 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	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

	<u>EL</u>	<u>HS</u>	<u>K12</u>
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

\*\*\* 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: 44 Rosebud**

**District: 0797 Colstrip 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. <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
H1	COLSTRIP HS 9-12	247	225,273.00	1,364,057.50	278	225,273.00	1,533,100.50
2.	* <b>DIRECT STATE AID</b> .....						785,992.95
3.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
	* b. BASE Budget .....						1,544,677.84
	* c. Maximum Budget Limit .....						1,930,847.31
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						2,257,022.39
	* e. Highest Budget With A Vote .....						2,694,742.91
	* f. Highest Voted Amount (3e-3d) .....						437,720.52
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						1,503,225.62
	* b. FY 2004-2005 Maximum Budget .....						1,884,640.30
	* c. FY 2004-2005 ANB .....						282
	* d. FY 2004-2005 Adopted General Fund Budget .....						2,487,387.93
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						712,344.55
	* f. FY 2004-2005 Equalization Status .....				Always disequalized		DA
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						34,261.37
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						11,418.81
	c. Reimbursement for Disproportionate Costs (See Final Page).....						52,876.28
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						98,556.46
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A

**County: 44 Rosebud**  
**District: 0797 Colstrip H S**

**Required 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(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)]	15,074.46

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	60,754.64
---	-----------

**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
--	------

<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	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
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	76,600,336.00
e. FY 2004-05 District ANB (Budgeted)	N/A	282
f. District Debt Service Mill Value Per ANB	N/A	271.63
<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: 44 Rosebud  
 District: 0797 Colstrip 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	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

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	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

\*\*\* 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: 44 Rosebud**

**District: 0800 Ashland 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	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	ASHLAND K-6	48	14,800.75	209,342.40	46	15,003.50	200,629.00
M1	ASHLAND 7-8	18	60,823.71	100,435.50	16	58,570.98	89,284.00
2.	* DIRECT STATE AID .....						172,274.86
3.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						98%
	* b. BASE Budget .....						354,186.14
	* c. Maximum Budget Limit .....						450,267.52
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						395,479.52
	* e. Highest Budget With A Vote .....						450,267.52
	* f. Highest Voted Amount (3e-3d) .....						54,788.00
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						309,281.40
	* b. FY 2004-2005 Maximum Budget .....						386,601.75
	* c. FY 2004-2005 ANB .....						62
	* d. FY 2004-2005 Adopted General Fund Budget .....						350,574.78
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						41,293.38
	* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						9,154.86
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						3,051.18
	c. Reimbursement for Disproportionate Costs (See Final Page).....						20,554.14
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						32,760.18
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A

**County: 44 Rosebud**  
**District: 0800 Ashland Elem**

**Required Local Match**

* 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

**Minimum 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

<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	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
<b>District</b>		
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
<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: 44 Rosebud  
 District: 0800 Ashland 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	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

	<u>EL</u>	<u>HS</u>	<u>K12</u>
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

\*\*\* 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: 44 Rosebud**

**District: 1230 Lame Deer H S**

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

1. CERTIFIED ANB	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	LAME DEER HS 9-12	158	225,273.00	876,070.50	181	225,273.00	1,002,559.00
2.	* DIRECT STATE AID .....						548,840.90
3.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
	* b. BASE Budget .....						1,057,019.82
	* c. Maximum Budget Limit .....						1,321,274.77
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						1,057,019.82
	* e. Highest Budget With A Vote .....						1,321,274.77
	* f. Highest Voted Amount (3e-3d) .....						264,254.95
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						971,112.43
	* b. FY 2004-2005 Maximum Budget .....						1,213,890.54
	* c. FY 2004-2005 ANB .....						173
	* d. FY 2004-2005 Adopted General Fund Budget .....						971,112.43
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						0.00
	* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						21,916.18
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						7,304.34
	c. Reimbursement for Disproportionate Costs (See Final Page).....						24,175.35
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						53,395.87
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A

**County: 44 Rosebud**  
**District: 1230 Lame Deer H S**

**Required 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) 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)]	9,642.77

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	38,863.29
---	-----------

**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	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
<b>District</b>		
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
<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: 44 Rosebud**  
**District: 1230 Lame Deer 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	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**

	<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	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

\*\*\* 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.