

PRELIMINARY BUDGET DATA SHEET
FY 2005-2006

2005 Legislative Revision:

County: 02 Big Horn

District: 0020 Spring Creek 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	SPRING CREEK K-8	10	20,275.00	43,651.00	9	20,275.00	39,286.80
2.	* DIRECT STATE AID						28,574.92
3.	FY2006 BUDGET LIMITS						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
	* b. BASE Budget						53,267.66
	* c. Maximum Budget Limit						66,700.15
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						53,267.66
	* e. Highest Budget With A Vote						66,700.15
	* f. Highest Voted Amount (3e-3d)						13,432.49
4.	PRIOR YEAR INFORMATION FOR BUDGETING:						
	* a. FY 2004-2005 BASE Budget						50,115.94
	* b. FY 2004-2005 Maximum Budget						62,752.95
	* c. FY 2004-2005 ANB						10
	* d. FY 2004-2005 Adopted General Fund Budget						50,115.94
	* 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
	Block Grant Rates						
	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
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						1,387.10
	* 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].....						1,387.10
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						462.30

County: 02 Big Horn
District: 0020 Spring Creek Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	457.74
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]	152.56
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	610.30

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	1,997.40
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

Statewide/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:

County	Elementary	High School
a. Tax Year 2004 County Taxable Value	19,071,825.00	19,071,825.00
b. FY 2004-05 County ANB (Budgeted)	1,598	775
c. County Retirement Mill Value per ANB	11.93	24.61
District		
d. Tax Year 2004 District Taxable Value	5,397,076.00	N/A
e. FY 2004-05 District ANB (Budgeted)	10	N/A
f. District Debt Service Mill Value Per ANB	539.71	N/A
Statewide		
** 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: 02 Big Horn
District: 0020 Spring Creek 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. DISTRICT 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	21,236.48	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	691.44	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	410,271.38	N/A
(e) District taxable valuation (Tax Year 2004)***	5,397,076.00	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	1,059.87	0.00	0.00
b. FY2003-2004 amount to avoid reversion	1,059.87	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: 02 Big Horn

District: 0021 Pryor 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 PRYOR K-6	36	12,367.75	157,050.00	35	11,962.25	152,691.00
M1 PRYOR 7-8	23	87,856.47	128,305.50	24	92,361.93	133,878.00
2. * DIRECT STATE AID						174,729.25
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
* b. BASE Budget						325,672.88
* c. Maximum Budget Limit						407,773.00
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						325,672.88
* e. Highest Budget With A Vote						407,773.00
* f. Highest Voted Amount (3e-3d)						82,100.12
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						328,186.83
* b. FY 2004-2005 Maximum Budget						410,881.68
* c. FY 2004-2005 ANB						60
* d. FY 2004-2005 Adopted General Fund Budget						328,186.83
* 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
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* 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)						292.76
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						8,476.65
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,727.57

County: 02 Big Horn
District: 0021 Pryor 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
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

Statewide/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:

County	Elementary	High School
a. Tax Year 2004 County Taxable Value	19,071,825.00	19,071,825.00
b. FY 2004-05 County ANB (Budgeted)	1,598	775
c. County Retirement Mill Value per ANB	11.93	24.61
District		
d. Tax Year 2004 District Taxable Value	554,100.00	N/A
e. FY 2004-05 District ANB (Budgeted)	60	N/A
f. District Debt Service Mill Value Per ANB	9.24	N/A
Statewide		
** 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: 02 Big Horn
District: 0021 Pryor 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. DISTRICT 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	138,842.20	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,606.54	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	2,683,925.93	N/A
(e) District taxable valuation (Tax Year 2004)***	554,100.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	2,130.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	13,737.42	0.00	0.00
b. FY2003-2004 amount to avoid reversion	9,892.11	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	292.76	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: 02 Big Horn

District: 0023 Hardin 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 HARDIN K-6	839	15,206.25	3,592,765.80	852	15,409.00	3,647,326.80
E3 FORT SMITH K-6	22	20,275.00	96,005.80	21	20,275.00	91,644.00
M1 HARDIN 7-8	282	56,318.25	1,554,877.50	271	54,065.52	1,494,971.50
2. * DIRECT STATE AID						2,384,945.53
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
* b. BASE Budget						4,691,005.76
* c. Maximum Budget Limit						5,863,757.20
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						5,718,937.03
* e. Highest Budget With A Vote						5,863,757.20
* f. Highest Voted Amount (3e-3d)						144,820.17
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						4,428,236.95
* b. FY 2004-2005 Maximum Budget						5,575,822.99
* c. FY 2004-2005 ANB						1153
* d. FY 2004-2005 Adopted General Fund Budget						5,456,168.22
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						1,027,931.27
* 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
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						158,545.53
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						52,840.89
c. Reimbursement for Disproportionate Costs (See Final Page)						90,504.21
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						301,890.63
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A

County: 02 Big Horn
District: 0023 Hardin Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	52,320.02
f(ii) District's Required Match for RSBG [5b X 0.33]	17,437.49
* 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)]	69,757.51

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	281,143.93
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

Statewide/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	19,071,825.00	19,071,825.00
b. FY 2004-05 County ANB (Budgeted)	1,598	775
c. County Retirement Mill Value per ANB	11.93	24.61
District		
d. Tax Year 2004 District Taxable Value	9,536,398.00	N/A
e. FY 2004-05 District ANB (Budgeted)	1,153	N/A
f. District Debt Service Mill Value Per ANB	8.27	N/A
Statewide		
** 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: 02 Big Horn
District: 0023 Hardin 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. DISTRICT 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	1,761,379.28	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	124,697.87	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	35,288,503.48	N/A
(e) District taxable valuation (Tax Year 2004)***	9,536,398.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	25,752.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	550,013.96	0.00	0.00
b. FY2003-2004 amount to avoid reversion	246,249.40	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	90,504.21	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: 02 Big Horn

District: 0025 Lodge Grass 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	LODGE GRASS K-6	206	15,206.25	895,173.00	219	14,598.00	951,379.80
M1	LODGE GRASS 7-8	68	56,318.25	378,573.00	86	63,076.44	478,396.50
2.	* DIRECT STATE AID						673,830.48
3.	FY2006 BUDGET LIMITS						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						100%
	* b. BASE Budget						1,455,308.74
	* c. Maximum Budget Limit						1,863,662.38
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						1,455,308.74
	* e. Highest Budget With A Vote						1,863,662.38
	* f. Highest Voted Amount (3e-3d)						408,353.64
4.	PRIOR YEAR INFORMATION FOR BUDGETING:						
	* a. FY 2004-2005 BASE Budget						1,336,798.56
	* b. FY 2004-2005 Maximum Budget						1,670,998.20
	* c. FY 2004-2005 ANB						316
	* d. FY 2004-2005 Adopted General Fund Budget						1,336,798.56
	* 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
	Block Grant Rates						
	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
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						38,006.54
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						12,667.02
	c. Reimbursement for Disproportionate Costs (See Final Page).....						127,432.26
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						178,105.82
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A

County: 02 Big Horn
District: 0025 Lodge Grass Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	12,542.16
f(ii) District's Required Match for RSBG [5b X 0.33]	4,180.12
* 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)]	16,722.28

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	67,395.84
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

Statewide/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:

County	Elementary	High School
a. Tax Year 2004 County Taxable Value	19,071,825.00	19,071,825.00
b. FY 2004-05 County ANB (Budgeted)	1,598	775
c. County Retirement Mill Value per ANB	11.93	24.61
District		
d. Tax Year 2004 District Taxable Value	1,321,236.00	N/A
e. FY 2004-05 District ANB (Budgeted)	316	N/A
f. District Debt Service Mill Value Per ANB	4.18	N/A
Statewide		
** 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: 02 Big Horn
District: 0025 Lodge Grass 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. DISTRICT 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	518,230.49	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	46,382.44	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	10,563,907.92	N/A
(e) District taxable valuation (Tax Year 2004)***	1,321,236.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	9,243.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	411,531.06	0.00	0.00
b. FY2003-2004 amount to avoid reversion	70,698.81	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	127,432.26	0.00	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2005-2006

2005 Legislative Revision:

County: 02 Big Horn

District: 0026 Wyola 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	WYOLA K-6	52	14,395.25	226,766.80	52	16,017.25	226,766.80
M1	WYOLA 7-8	21	65,329.17	117,159.00	14	47,307.33	78,130.50
2.	* DIRECT STATE AID						189,371.65
3.	FY2006 BUDGET LIMITS						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
	* b. BASE Budget						357,821.04
	* c. Maximum Budget Limit						447,276.31
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						370,056.01
	* e. Highest Budget With A Vote						447,276.31
	* f. Highest Voted Amount (3e-3d)						77,220.30
4.	PRIOR YEAR INFORMATION FOR BUDGETING:						
	* a. FY 2004-2005 BASE Budget						292,004.91
	* b. FY 2004-2005 Maximum Budget						365,006.14
	* c. FY 2004-2005 ANB						59
	* d. FY 2004-2005 Adopted General Fund Budget						304,239.88
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						12,234.97
	* 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
	Block Grant Rates						
	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
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						10,125.83
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						3,374.79
	c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						13,500.62
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A

County: 02 Big Horn
District: 0026 Wyola Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	3,341.52
f(ii) District's Required Match for RSBG [5b X 0.33]	1,113.68
* 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)]	4,455.20

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	17,955.82
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

Statewide/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:

County	Elementary	High School
a. Tax Year 2004 County Taxable Value	19,071,825.00	19,071,825.00
b. FY 2004-05 County ANB (Budgeted)	1,598	775
c. County Retirement Mill Value per ANB	11.93	24.61
District		
d. Tax Year 2004 District Taxable Value	712,862.00	N/A
e. FY 2004-05 District ANB (Budgeted)	59	N/A
f. District Debt Service Mill Value Per ANB	12.08	N/A
Statewide		
** 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: 02 Big Horn
District: 0026 Wyola 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. DISTRICT 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	122,546.89	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,079.50	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	2,369,179.76	N/A
(e) District taxable valuation (Tax Year 2004)***	712,862.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	1,656.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	14,352.64	0.00	0.00
b. FY2003-2004 amount to avoid reversion	13,487.16	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2005-2006

2005 Legislative Revision:

County: 02 Big Horn

District: 1189 Hardin H S

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

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 HARDIN HS 9-12	532	225,273.00	2,900,065.00	499	225,273.00	2,724,290.50	
2. * DIRECT STATE AID						1,397,026.09	
3. FY2006 BUDGET LIMITS							
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						84%	
* b. BASE Budget						2,687,839.75	
* c. Maximum Budget Limit						3,371,857.72	
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						3,147,675.65	
* e. Highest Budget With A Vote						3,371,857.72	
* f. Highest Voted Amount (3e-3d)						224,182.07	
4. PRIOR YEAR INFORMATION FOR BUDGETING:							
* a. FY 2004-2005 BASE Budget						2,390,188.22	
* b. FY 2004-2005 Maximum Budget						2,997,510.60	
* c. FY 2004-2005 ANB						491	
* d. FY 2004-2005 Adopted General Fund Budget						2,855,331.36	
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						459,835.90	
* 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	
Block Grant Rates							
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	
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						73,793.72	
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						24,594.36	
c. Reimbursement for Disproportionate Costs (See Final Page)						35,590.03	
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						133,978.11	
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A	

County: 02 Big Horn
District: 1189 Hardin H S

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	24,351.93
f(ii) District's Required Match for RSBG [5b X 0.33]	8,116.14
* 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)]	32,468.07

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	130,856.15
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

Statewide/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:

County	Elementary	High School
a. Tax Year 2004 County Taxable Value	19,071,825.00	19,071,825.00
b. FY 2004-05 County ANB (Budgeted)	1,598	775
c. County Retirement Mill Value per ANB	11.93	24.61
District		
d. Tax Year 2004 District Taxable Value	N/A	16,235,784.00
e. FY 2004-05 District ANB (Budgeted)	N/A	491
f. District Debt Service Mill Value Per ANB	N/A	33.07
Statewide		
** 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: 02 Big Horn
 District: 1189 Hardin 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. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	987,573.80
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	43,445.89
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	29,425,301.95
(e) District taxable valuation (Tax Year 2004)***	N/A	16,235,784.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	13,190.00

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	224,539.67	0.00
b. FY2003-2004 amount to avoid reversion	0.00	103,111.49	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	35,590.03	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: 02 Big Horn

District: 1190 Lodge Grass 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	LODGE GRASS HS 9-	158	225,273.00	876,070.50	167	225,273.00	925,597.50
2.	* DIRECT STATE AID						514,439.11
3.	FY2006 BUDGET LIMITS						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						100%
	* b. BASE Budget						1,042,911.58
	* c. Maximum Budget Limit						1,325,463.62
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						1,042,911.58
	* e. Highest Budget With A Vote						1,325,463.62
	* f. Highest Voted Amount (3e-3d)						282,552.04
4.	PRIOR YEAR INFORMATION FOR BUDGETING:						
	* a. FY 2004-2005 BASE Budget						1,066,671.50
	* b. FY 2004-2005 Maximum Budget						1,333,339.37
	* c. FY 2004-2005 ANB						183
	* d. FY 2004-2005 Adopted General Fund Budget						1,066,671.50
	* 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
	Block Grant Rates						
	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
	Special Education Allowable Cost Payments						
	* 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).....						58,076.04
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						87,296.56
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A

County: 02 Big Horn

District: 1190 Lodge Grass 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
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

Statewide/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	19,071,825.00	19,071,825.00
b. FY 2004-05 County ANB (Budgeted)	1,598	775
c. County Retirement Mill Value per ANB	11.93	24.61
District		
d. Tax Year 2004 District Taxable Value	N/A	2,034,098.00
e. FY 2004-05 District ANB (Budgeted)	N/A	183
f. District Debt Service Mill Value Per ANB	N/A	11.12
Statewide		
** 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: 02 Big Horn
District: 1190 Lodge Grass 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. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	421,910.01
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	31,571.86
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	12,942,372.57
(e) District taxable valuation (Tax Year 2004)***	N/A	2,034,098.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	10,908.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	190,950.31	0.00
b. FY2003-2004 amount to avoid reversion	0.00	34,805.57	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	58,076.04	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: 02 Big Horn

District: 1214 Plenty Coups 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 PLENTY COUPS HS 9	79	225,273.00	439,595.50	78	225,273.00	434,050.50
2. * DIRECT STATE AID						297,196.22
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						100%
* b. BASE Budget						576,390.93
* c. Maximum Budget Limit						729,999.61
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						576,390.93
* e. Highest Budget With A Vote						729,999.61
* f. Highest Voted Amount (3e-3d)						153,608.68
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						508,812.26
* b. FY 2004-2005 Maximum Budget						636,782.30
* c. FY 2004-2005 ANB						71
* d. FY 2004-2005 Adopted General Fund Budget						508,812.26
* 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
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						10,958.09
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs (See Final Page)						19,781.38
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						30,739.47
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						3,652.17

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Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	3,616.17
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	1,205.22
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	4,821.39

Minimum Special Education Budget To Avoid Reversions

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

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

FY2005-2006 Appropriation (estimated) 0.00

Statewide/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	19,071,825.00	19,071,825.00
b. FY 2004-05 County ANB (Budgeted)	1,598	775
c. County Retirement Mill Value per ANB	11.93	24.61
District		
d. Tax Year 2004 District Taxable Value	N/A	554,100.00
e. FY 2004-05 District ANB (Budgeted)	N/A	71
f. District Debt Service Mill Value Per ANB	N/A	7.80
Statewide		
** 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.

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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. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	212,062.81
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	8,938.45
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	6,307,375.96
(e) District taxable valuation (Tax Year 2004)***	N/A	554,100.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	5,753.00

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	68,497.25	0.00
b. FY2003-2004 amount to avoid reversion	0.00	14,484.87	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	19,781.38	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.