

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

**2005 Legislative Revision:**

**County: 13 Fallon**

**District: 0244 Baker K-12 Schools**

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

1. <b>CERTIFIED ANB</b>	FY 2005-2006			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 BAKER K-6	166	13,989.75	722,017.00	179	14,395.25	778,327.80	
H1 BAKER HS 9-12	151	225,273.00	837,521.50	173	225,273.00	958,593.00	
M1 BAKER 7-8	73	69,834.63	406,318.00	72	65,329.17	400,770.00	
<b>2. * DIRECT STATE AID</b>							1,091,881.63
<b>3. FY2006 BUDGET LIMITS</b>							
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]							75%
* b. BASE Budget							2,045,797.65
* c. Maximum Budget Limit							2,561,754.49
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues							2,561,754.49
* e. Highest Budget With A Vote							3,052,827.12
* f. Highest Voted Amount (3e-3d)							491,072.63
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>							
* a. FY 2004-2005 BASE Budget							1,936,136.31
* b. FY 2004-2005 Maximum Budget							2,424,718.24
* c. FY 2004-2005 ANB							421
* d. FY 2004-2005 Adopted General Fund Budget							2,758,794.03
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget							0.00
* f. FY 2004-2005 Equalization Status							Always disequalized DA
<b>5. SPECIAL EDUCATION FUNDING (FY2005-2006):</b>							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
<b>Block Grant Eligibility Status?</b>							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB							138.71
Related Services Block Grant Rate [RSBG] per ANB							46.23
Threshold to Determine Disproportionate Costs							1.314737924
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							54,096.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs (See Final Page)							6,213.95
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]							60,310.85
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							18,029.70

**County: 13 Fallon**

**District: 0244 Baker K-12 Schools**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33] .....	17,851.98
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] .....	5,949.80
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....	23,801.78

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] .....	77,898.68
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2005-2006 Appropriation (estimated)** ..... 0.00

<b>Statewide/District Data</b>	<b>Statewide</b>	<b>District</b>
a. 5 Year Average ANB .....	0.0	
b. Prior Year ANB .....	0	
c. Estimated School Count .....	0	
d. Estimated Large School Count .....	0	

**FY2005-2006 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] .....	
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count] .....	
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count] .....	
h. Total Flex Fund Entitlement (estimated) .....	0.00

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value .....	11,782,989.00	11,782,989.00
b. FY 2004-05 County ANB (Budgeted) .....	303	210
c. County Retirement Mill Value per ANB .....	38.89	56.11
<b>District</b>		
d. Tax Year 2004 District Taxable Value .....	8,443,754.00	8,443,754.00
e. FY 2004-05 District ANB (Budgeted) .....	245	176
f. District Debt Service Mill Value Per ANB .....	34.46	47.98
<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: 13 Fallon

District: 0244 Baker K-12 Schools

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	28.54

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	406,614.12	408,859.43
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	17,726.37	12,624.78
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	7,939,410.57	12,029,159.35
(e) District taxable valuation (Tax Year 2004)***	8,443,754.00	8,443,754.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	3,585.00

### 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	70,568.18	51,101.10	121,669.28
b. FY2003-2004 amount to avoid reversion	47,164.16	33,562.51	80,726.67
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	3,423.87	2,790.08	6,213.95

\*\*\* 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: 13 Fallon**

**District: 0256 Plevna K-12 Schools**

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

1. <b>CERTIFIED ANB</b>	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 PLEVNA K-6	32	14,395.25	139,612.80	36	13,178.75	157,050.00
H1 PLEVNA HS 9-12	39	225,273.00	217,405.50	40	225,273.00	222,970.00
M1 PLEVNA 7-8	13	65,329.17	72,553.00	19	78,845.55	106,010.50
<b>2. * DIRECT STATE AID</b> .....						359,087.52
<b>3. FY2006 BUDGET LIMITS</b>						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b. BASE Budget .....						670,817.27
* c. Maximum Budget Limit .....						839,492.41
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						839,492.41
* e. Highest Budget With A Vote .....						1,107,572.93
* f. Highest Voted Amount (3e-3d) .....						268,080.52
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
* a. FY 2004-2005 BASE Budget .....						636,509.01
* b. FY 2004-2005 Maximum Budget .....						796,630.09
* c. FY 2004-2005 ANB .....						92
* d. FY 2004-2005 Adopted General Fund Budget .....						984,891.92
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						0.00
* f. FY 2004-2005 Equalization Status .....				Always disequalized		DA
<b>5. SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
<b>Block Grant Eligibility Status?</b> .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						11,651.64
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						7,349.57
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						19,001.21
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,883.32

**County: 13 Fallon**

**District: 0256 Plevna K-12 Schools**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	3,845.04
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	1,281.50
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	5,126.54

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	16,778.18
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2005-2006 Appropriation (estimated)** ..... 0.00

<b>Statewide/District Data</b>	<b>Statewide</b>	<b>District</b>
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

**FY2005-2006 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]		
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]		
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]		
h. Total Flex Fund Entitlement (estimated)		0.00

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	11,782,989.00	11,782,989.00
b. FY 2004-05 County ANB (Budgeted)	303	210
c. County Retirement Mill Value per ANB	38.89	56.11
<b>District</b>		
d. Tax Year 2004 District Taxable Value	3,339,235.00	3,339,235.00
e. FY 2004-05 District ANB (Budgeted)	58	34
f. District Debt Service Mill Value Per ANB	57.57	98.21
<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: 13 Fallon

District: 0256 Plevna K-12 Schools

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	28.54

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	124,906.27	142,251.76
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	6,023.16	3,984.57
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	2,449,689.64	4,173,584.86
(e) District taxable valuation (Tax Year 2004)***	3,339,235.00	3,339,235.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	834.00

### 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	24,935.09	18,056.45	42,991.54
b. FY2003-2004 amount to avoid reversion	10,775.34	7,949.02	18,724.36
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	4,307.34	3,042.23	7,349.57

\*\*\* 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.

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