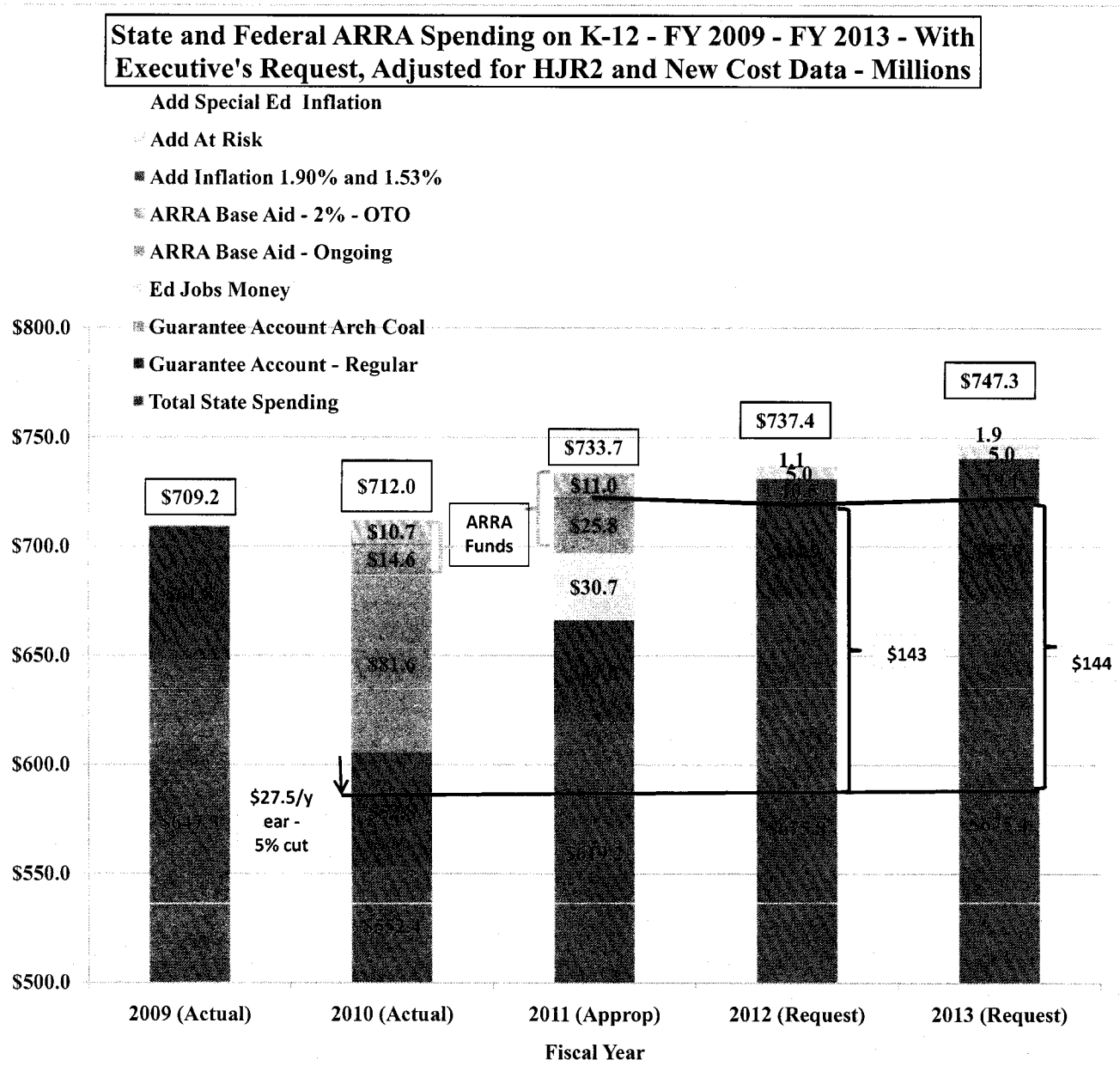
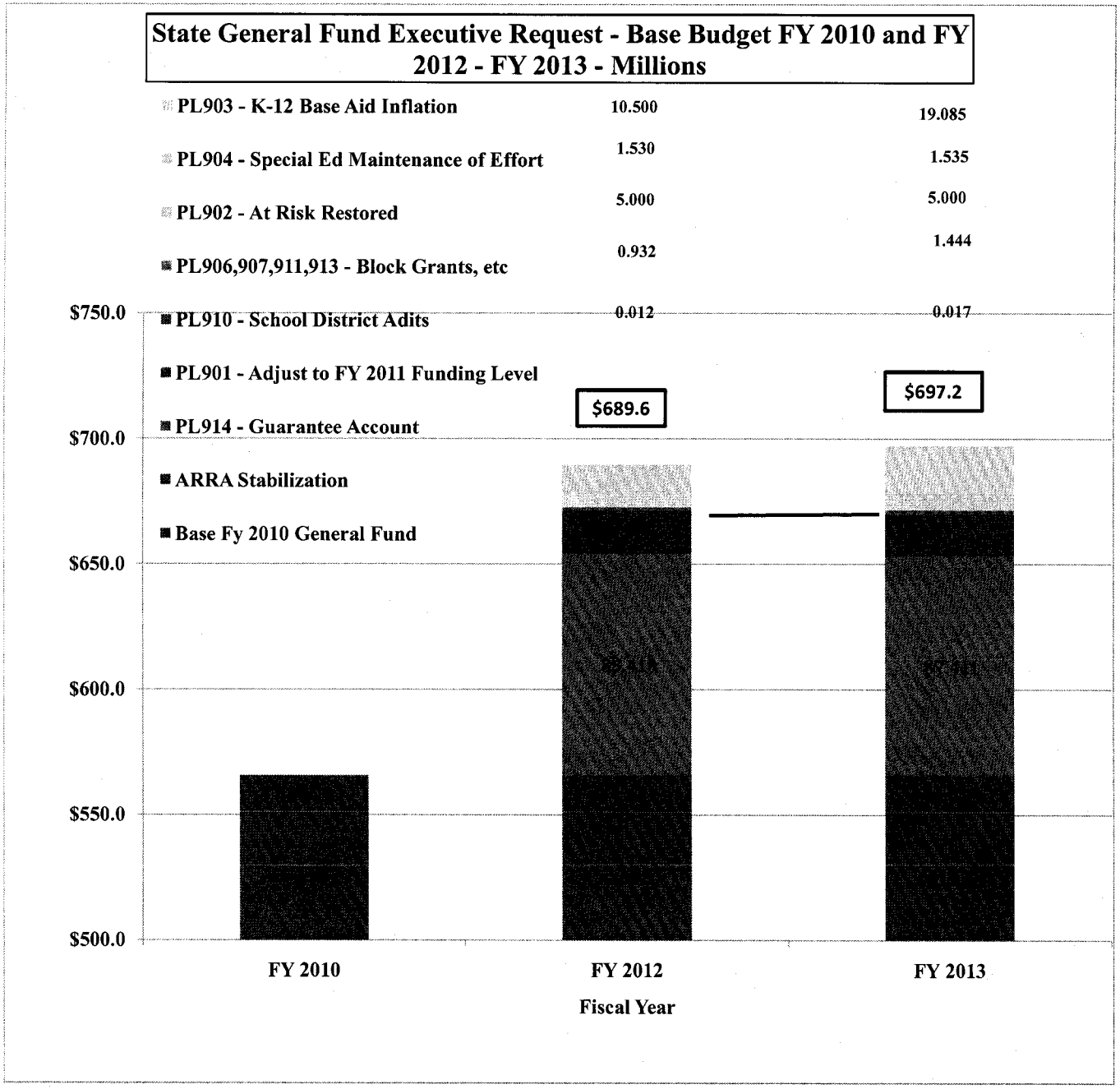
EXHIBIT 5
DATE 2/3/2011
HB

School District General Fund - FY 2011

	Total FY11 General Fund Budget $966.9 M	Max Bud = Basic entitlement + per ANB entitlement + 4 new components + $200% of Special Ed Allowable Costs
Overbase Area = Maximum Budget Less Base Budget	OverBase Budget $165.7 M OverBase Property Taxes $158.3 M, Nonlevy Revenue $4.0 M and Tuition $1.2 M and FBR $10.9 M	FY11 Maximum Budget $999.3 M FY11 Base Budget $801.2 M
GTB Area = 35.3 Percent of Basic and Per-ANB Entitlements plus 40 Percent of Special Education Allowable Costs. State Guarantee Ratio = 193 percent of Taxable Value per dollar GTB Area	GTB $144.7 M Base Property Tax $124.0 M Fund Balance Reappropriated $8.8 M Base Nonlevy Revenue $50.8 M	Components of Maximum Budget Elementary Basic Entitlement = $23,257 Middle School Basic = $65,863 High school Basic = $258,487 Elementary Per ANB = $5,003 less $.20/ANB up to the 1000th ANB High School Per-ANB = $6,405 less $.50/ANB up to the 800th ANB
Direct State Aid = 44.7 percent of Basic and per ANB entitlements	Direct State Aid $325.9 M DSA - Federal Ed Jobs - $30.7 M DSA - ARRA funds $36.8 M	State Share 56.7 Percent
Special Education		Instructional Block Grant - $150.60/ANB; Related Services BG - $50.20/ANB
Four New Components - State Funded	Indian Ed For All Payment - $3.0 M American Indian Achievement Gap - $3.3 M At Risk Payment - $0 M Quality Educator Payment - $37.8 M	IEFA Payment = $20.40/ANB, Minimum = $100 per District AIA Gap Payment = $200 per Indian Child At Risk Payment distributed same as Title 1 Funds QE Payment = $3,042/Educator


State and Federal ARRA Spending on K-12 - FY 2009 - FY 2013 - With Executive's Request, Adjusted for HJR2 and New Cost Data - Millions
Add Special Ed Inflation
Add At Risk
Add Inflation 1.90% and 1.53%
ARRA Base Aid - 2% - OTO
ARRA Base Aid - Ongoing
Ed Jobs Money
Guarantee Account Arch Coal
Guarantee Account - Regular
Total State Spending
$800.0
$750.0
$700.0
$650.0
$600.0
$550.0
$500.0
$709.2
$712.0
$10.7
$14.6
$81.6
$733.7
$11.0
$25.8
$30.7
ARRA Funds
$737.4
1.1
5.0
$747.3
1.9
5.0
$143
$144
$27.5/year - 5% cut
2009 (Actual)
2010 (Actual)
2011 (Approp)
2012 (Request)
2013 (Request)
Fiscal Year


State General Fund Executive Request - Base Budget FY 2010 and FY 2012 - FY 2013 - Millions
PL903 - K-12 Base Aid Inflation
PL904 - Special Ed Maintenance of Effort
PL902 - At Risk Restored
PL906,907,911,913 - Block Grants, etc
PL910 - School District Adits
PL901 - Adjust to FY 2011 Funding Level
PL914 - Guarantee Account
ARRA Stabilization
Base Fy 2010 General Fund
10.500
1.530
5.000
0.932
0.012
19.085
1.535
5.000
1.444
0.017
$689.6
$697.2
$750.0
$700.0
$650.0
$600.0
$550.0
$500.0
FY 2010
FY 2012
FY 2013
Fiscal Year

Current Law

General Fund

Quality Educator -

$38.3 M in FY 2012

$38.3 M in FY 2013

General Fund

Debt Service GTB

$8.56 M in FY 2012

$8.56 M in FY 2013

Governor's Proposed Law

Teach Montana

Quality Educator

$38.3 M in FY 2012

$38.9 M in FY 2013, Adjust for Inflation

Teach Montana Revenue

90 percent of Oil and Gas revenues received by school districts, Starting April 1, 2011

Implied HJR2 for O & G Revenues

$45.4 M in FY 2012

$35.6 M in FY 2013

School Facility & Technology

Debt Service GTB

$8.56 M in FY 2012
$8.56 M in FY 2013

Fund $12 in grants to schools for Infrastructure

Account Balance beginning of FY 2012 is expected to be $45 m

SFT Revenue

Current Law Revenue

Streambed rents ($8.5m/bien) and Timber revenues for production above 18 M board feet ($5.3m/bien)

Governor's Proposal

Timber money continues to flow into SFT

Streambed rents ($8.5m/bien) flow into the Guarantee Account for Two Years

Guarantee Account

Revenue Increased by Streambed Rents

Note: Streambed rents from Avista and Pacificorp amount to around $4.3 million per year going up with Inflation. If PPL loses in the US Supreme Court, expect additional annual rents to be around $6.7 million per year.