



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

2007 FTK Transition

County: **05 Carbon**

District: **0056 Red Lodge 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 RED LODGE K-6	236	21,290.00	1,075,098.00	246	21,290.00	1,120,407.00 *
M1 RED LODGE 7-8	74	60,275.00	432,363.50	87	60,275.00	508,036.50 *
2. * DIRECT STATE AID						764,373.80
3. Quality Educator						92,977.50
4. At Risk Student						4,138.50
5. Indian Education For All						6,793.20
6. American Indian Achievement Gap						200.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						44,605.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						9,834.79
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						54,440.69
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						14,867.60
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						14,719.95
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						4,906.31
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						19,626.26
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						64,232.16

County: 05 Carbon
 District: 0056 Red Lodge Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	116,823.08	0.00	0.00
b. FY2005-2006 amount to avoid reversion	67,312.45	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	9,834.79	0.00	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	1,554,280.01
* c. Maximum Budget Limit	1,937,866.68
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,899,805.40
* e. Highest Budget With A Vote	1,937,866.68
* f. Highest Voted Amount (8e-8d)	38,061.28

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	1,494,460.60
* b. FY 2006-2007 Maximum Budget	1,871,033.65
* c. FY 2006-2007 ANB	333
* d. FY 2006-2007 Adopted General Fund Budget	1,839,985.99
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	345,525.39
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b. FY 2006-07 County ANB (Budgeted)	1,049	551
c. County Retirement Mill Value per ANB	27.37	52.10
District		
d. Tax Year 2006 District Taxable Value	10,238,142.00	N/A
e. FY 2006-07 District ANB (Budgeted)	333	N/A
f. District Debt Service Mill Value Per ANB	30.75	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 05 Carbon
District: 0056 Red Lodge Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	589,566.37	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	28,360.74	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	12,871,421.70	N/A
(e) District taxable valuation (Tax Year 2006)***	10,238,142.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	2,633.00	N/A

*** 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 2007-2008

2007 Legislative Revision:

County: Carbon

District: 0057 Red Lodge 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 RED LODGE HS 9-12	208	236,552.00	1,208,324.00 *	191	236,552.00	1,110,378.50	
2. * DIRECT STATE AID							645,859.57
3. Quality Educator							51,991.50
4. At Risk Student							3,430.14
5. Indian Education For All							4,243.20
6. American Indian Achievement Gap							200.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):							
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							143.89
Related Services Block Grant Rate [RSBG] per ANB							47.96
Threshold to Determine Disproportionate Costs							1.370267993
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							29,929.12
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							7,682.36
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							37,611.48
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							9,975.68
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]							9,876.61
f(ii) District's Required Match for RSBG [7b X 0.33]							N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]							3,291.97
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							13,168.58
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							43,097.70

County: Carbon
 District: 0057 Red Lodge H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	67,376.68	0.00
b. FY2005-2006 amount to avoid reversion	0.00	35,154.28	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	7,682.36	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	1,272,411.98
* c. Maximum Budget Limit	1,589,939.48
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,520,431.04
* e. Highest Budget With A Vote	1,589,939.48
* f. Highest Voted Amount (8e-8d)	69,508.44

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	1,133,678.22
* b. FY 2006-2007 Maximum Budget	1,420,086.76
* c. FY 2006-2007 ANB	189
* d. FY 2006-2007 Adopted General Fund Budget	1,381,697.28
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	248,019.06
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b. FY 2006-07 County ANB (Budgeted)	1,049	551
c. County Retirement Mill Value per ANB	27.37	52.10
District		
d. Tax Year 2006 District Taxable Value	N/A	12,172,782.00
e. FY 2006-07 District ANB (Budgeted)	N/A	189
f. District Debt Service Mill Value Per ANB	N/A	64.41
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Carbon
 District: 0057 Red Lodge 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	458,678.32
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	17,689.42
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	15,367,623.29
(e) District taxable valuation (Tax Year 2006)***	N/A	12,172,782.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,195.00

*** 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 2007-2008

2007 FTK Transition

County: 05 Carbon

District: 0059 Bridger 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 BRIDGER K-6	95	21,290.00	434,112.00 *	86	21,290.00	393,063.00
M1 BRIDGER 7-8	28	60,275.00	163,919.00 *	28	60,275.00	163,919.00
H1 BRIDGER HS 9-12	67	236,552.00	391,581.50	69	236,552.00	403,236.00 *
2. * DIRECT STATE AID						589,764.65
3. Quality Educator						63,983.70
4. At Risk Student						8,663.69
5. Indian Education For All						3,916.80
6. American Indian Achievement Gap						600.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						27,339.10
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						13,686.09
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						41,025.19
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						9,112.40
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						9,021.91
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						3,007.10
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						12,029.01
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						39,368.11

County: 05 Carbon
District: 0059 Bridger K-12 Schools

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	47,783.89	34,602.13	82,386.02
b. FY2005-2006 amount to avoid reversion	20,373.50	14,780.78	35,154.28
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	7,946.69	5,739.40	13,686.09

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	1,193,751.62
* c. Maximum Budget Limit	1,487,710.97
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,510,879.58
* e. Highest Budget With A Vote	1,510,879.58
* f. Highest Voted Amount (8e-8d)	0.00

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	1,095,940.24
* b. FY 2006-2007 Maximum Budget	1,368,852.77
* c. FY 2006-2007 ANB	177
* d. FY 2006-2007 Adopted General Fund Budget	1,452,782.68
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	356,842.44
* f. FY 2006-2007 Equalization Status	Disequalized - Disequalized 2001-2005 DD

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b. FY 2006-07 County ANB (Budgeted)	1,049	551
c. County Retirement Mill Value per ANB	27.37	52.10
District		
d. Tax Year 2006 District Taxable Value	5,803,354.00	5,803,354.00
e. FY 2006-07 District ANB (Budgeted)	107	70
f. District Debt Service Mill Value Per ANB	54.24	82.91
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 05 Carbon
District: 0059 Bridger K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	213,977.95	221,779.84
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	10,498.72	6,850.80
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	4,675,849.04	7,375,624.45
(e) District taxable valuation (Tax Year 2006)***	5,803,354.00	5,803,354.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	1,572.00

*** 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 2007-2008

Revision #2

2007 Legislative Revision

County: 05 Carbon

District: 0060 Joliet 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 JOLIET K-6	190	21,290.00	866,419.00 *	194	21,290.00	884,581.80
E2 Boyd Bonus	5	21,290.00	22,893.00 *	6	21,290.00	27,471.00
M1 JOLIET 7-8	79	60,275.00	461,478.50 *	69	60,275.00	403,236.00
2. * DIRECT STATE AID						649,779.53
3. Quality Educator						79,011.90
4. At Risk Student						5,258.21
5. Indian Education For All						5,589.60
6. American Indian Achievement Gap						1,400.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						39,425.86
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						82.69
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						39,508.55
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						13,141.04
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						13,010.53
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						4,336.54
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						17,347.07
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						56,772.93

County: 05 Carbon
District: 0060 Joliet Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	57,707.00	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	51,333.23	0.00	0.00
c. Reimbursement for disproportionate costs	82.69	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	1,314,744.50
* c. Maximum Budget Limit	1,623,900.95
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,525,497.05
* e. Highest Budget With A Vote	1,623,900.95
* f. Highest Voted Amount (8e-8d)	98,403.90

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	1,208,203.87
* b. FY 2006-2007 Maximum Budget	1,497,333.78
* c. FY 2006-2007 ANB	265
* d. FY 2006-2007 Adopted General Fund Budget	1,418,956.42
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	210,752.55
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b. FY 2006-07 County ANB (Budgeted)	1,049	551
c. County Retirement Mill Value per ANB	27.37	52.10
District		
d. Tax Year 2006 District Taxable Value	3,247,763.00	N/A
e. FY 2006-07 District ANB (Budgeted)	265	N/A
f. District Debt Service Mill Value Per ANB	12.26	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 05 Carbon
District: 0060 Joliet Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	479,740.43	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	19,796.92	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	10,405,363.00	N/A
(e) District taxable valuation (Tax Year 2006)***	3,247,763.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	7,158.00	N/A

*** 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 2007-2008

Revision #1

2007 Legislative Revision

County: 05 Carbon

District: 0061 Joliet 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 JOLIET HS 9-12	136	236,552.00	792,506.00 *	131	236,552.00	763,533.50
2. * DIRECT STATE AID						459,988.93
3. Quality Educator						34,534.50
4. At Risk Student						1,789.77
5. Indian Education For All						2,774.40
6. American Indian Achievement Gap						200.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						19,569.04
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						8,779.69
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						28,348.73
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						6,522.56
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						6,457.78
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						2,152.44
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						8,610.22
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						28,179.26

County: 05 Carbon
 District: 0061 Joliet H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	58,351.00	0.00
b. FY2005-2006 amount to avoid reversion	0.00	26,565.44	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	8,779.69	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	904,842.32
* c. Maximum Budget Limit	1,131,576.69
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,017,835.59
* e. Highest Budget With A Vote	1,131,576.69
* f. Highest Voted Amount (8e-8d)	113,741.10

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	826,860.69
* b. FY 2006-2007 Maximum Budget	1,036,945.61
* c. FY 2006-2007 ANB	126
* d. FY 2006-2007 Adopted General Fund Budget	939,853.96
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	112,993.27
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b. FY 2006-07 County ANB (Budgeted)	1,049	551
c. County Retirement Mill Value per ANB	27.37	52.10
District		
d. Tax Year 2006 District Taxable Value	N/A	5,545,250.00
e. FY 2006-07 District ANB (Budgeted)	N/A	126
f. District Debt Service Mill Value Per ANB	N/A	44.01
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 05 Carbon
District: 0061 Joliet 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	333,572.82
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	14,061.21
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	11,214,673.81
(e) District taxable valuation (Tax Year 2006)***	N/A	5,545,250.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	5,669.00

*** 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 2007-2008

2007 FTK Transition

County: 05 Carbon

District: 0069 Roberts 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 ROBERTS K-6	74	21,290.00	338,305.80	69	21,290.00	315,481.80 *
M1 ROBERTS 7-8	21	60,275.00	122,976.00	25	60,275.00	146,375.00 *
H1 ROBERTS HS 9-12	57	236,552.00	333,279.00	62	236,552.00	362,436.50 *
2. * DIRECT STATE AID						510,657.40
3. Quality Educator						46,766.54
4. At Risk Student						1,587.15
5. Indian Education For All						3,182.40
6. American Indian Achievement Gap						200.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						21,871.28
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						21,871.28
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						7,289.92
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						7,217.52
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						2,405.68
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						9,623.20
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						31,494.48

County: 05 Carbon
District: 0069 Roberts K-12 Schools

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	18,119.37	13,120.92	31,240.29
b. FY2005-2006 amount to avoid reversion	17,177.66	12,383.90	29,561.56
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	999,200.09
* c. Maximum Budget Limit	1,237,888.57
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,061,200.09
* e. Highest Budget With A Vote	1,237,888.57
* f. Highest Voted Amount (8e-8d)	176,688.48

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	974,048.84
* b. FY 2006-2007 Maximum Budget	1,210,058.32
* c. FY 2006-2007 ANB	155
* d. FY 2006-2007 Adopted General Fund Budget	1,036,048.84
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	62,000.00
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b. FY 2006-07 County ANB (Budgeted)	1,049	551
c. County Retirement Mill Value per ANB	27.37	52.10
District		
d. Tax Year 2006 District Taxable Value	1,372,203.00	1,372,203.00
e. FY 2006-07 District ANB (Budgeted)	88	67
f. District Debt Service Mill Value Per ANB	15.59	20.48
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 05 Carbon

District: 0069 Roberts K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	182,720.40	215,775.31
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	6,573.50	5,121.21
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	3,942,991.94	7,126,121.74
(e) District taxable valuation (Tax Year 2006)***	1,372,203.00	1,372,203.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	2,571.00	5,754.00

*** 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 2007-2008

2007 Legislative Revision:

County: Carbon

District: 0070 Boyd 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 BOYD K-8	5	21,290.00	22,893.00	6	21,290.00	27,471.00 *
2. * DIRECT STATE AID						10,898.09
3. Quality Educator						3,036.00
4. At Risk Student						251.57
5. Indian Education For All						122.40
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						719.45
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						82.69
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						802.14
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						239.80
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						237.42
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						79.13
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						316.55
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,036.00

County: Carbon
District: 0070 Boyd Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	2,670.00	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	1,797.66	0.00	0.00
c. Reimbursement for disproportionate costs	82.69	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	43,637.69
* c. Maximum Budget Limit	54,015.05
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	57,005.46
* e. Highest Budget With A Vote	67,992.42
* f. Highest Voted Amount (8e-8d)	10,986.96

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	53,588.65
* b. FY 2006-2007 Maximum Budget	65,952.25
* c. FY 2006-2007 ANB	9
* d. FY 2006-2007 Adopted General Fund Budget	66,956.42
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	13,367.77
* f. FY 2006-2007 Equalization Status	Disqualified - Equalized 2001-2005 DE

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b. FY 2006-07 County ANB (Budgeted)	1,049	551
c. County Retirement Mill Value per ANB	27.37	52.10
District		
d. Tax Year 2006 District Taxable Value	488,170.00	N/A
e. FY 2006-07 District ANB (Budgeted)	9	N/A
f. District Debt Service Mill Value Per ANB	54.24	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Carbon
District: 0070 Boyd Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	21,467.62	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	229.31	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	451,947.05	N/A
(e) District taxable valuation (Tax Year 2006)***	488,170.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

*** 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 2007-2008

2007 FTK Transition

County: 05 Carbon

District: 0071 Fromberg 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 FROMBERG K-6	76	21,290.00	347,434.00	86	21,290.00	393,063.00 *
M1 FROMBERG 7-8	34	60,275.00	198,993.50	34	60,275.00	198,993.50 *
2. * DIRECT STATE AID						301,108.81
3. Quality Educator						34,531.46
4. At Risk Student						5,802.49
5. Indian Education For All						2,448.00
6. American Indian Achievement Gap						200.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						15,827.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						1,854.10
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						17,682.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						5,275.60
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						5,223.21
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						1,740.95
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						6,964.16
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						22,792.06

County: 05 Carbon
 District: 0071 Fromberg Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	35,563.08	0.00	0.00
b. FY2005-2006 amount to avoid reversion	22,570.65	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	1,854.10	0.00	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	608,744.19
* c. Maximum Budget Limit	751,503.65
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	681,675.39
* e. Highest Budget With A Vote	751,503.65
* f. Highest Voted Amount (8e-8d)	69,828.26

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	589,465.98
* b. FY 2006-2007 Maximum Budget	730,222.40
* c. FY 2006-2007 ANB	121
* d. FY 2006-2007 Adopted General Fund Budget	662,397.18
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	72,931.20
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b. FY 2006-07 County ANB (Budgeted)	1,049	551
c. County Retirement Mill Value per ANB	27.37	52.10
District		
d. Tax Year 2006 District Taxable Value	1,108,119.00	N/A
e. FY 2006-07 District ANB (Budgeted)	121	N/A
f. District Debt Service Mill Value Per ANB	9.16	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 05 Carbon
 District: 0071 Fromberg Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	234,143.13	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	9,254.20	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	5,069,966.38	N/A
(e) District taxable valuation (Tax Year 2006)***	1,108,119.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	3,962.00	N/A

*** 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 2007-2008

2007 Legislative Revision:

County: Carbon

District: 0072 Fromberg 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 FROMBERG HS 9-12	57	236,552.00	333,279.00 *	52	236,552.00	304,109.00
2. * DIRECT STATE AID						254,714.46
3. Quality Educator						27,324.00
4. At Risk Student						2,960.89
5. Indian Education For All						1,162.80
6. American Indian Achievement Gap						400.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						8,201.73
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						3,979.39
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						12,181.12
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,733.72
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						2,706.57
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						902.13
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,608.70
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						11,810.43

County: Carbon
 District: 0072 Fromberg H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	24,454.45	0.00
b. FY2005-2006 amount to avoid reversion	0.00	10,586.23	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	3,979.39	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	83%
* b. BASE Budget	505,859.55
* c. Maximum Budget Limit	626,239.13
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	622,771.80
* e. Highest Budget With A Vote	626,239.13
* f. Highest Voted Amount (8e-8d)	3,467.33

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	457,217.21
* b. FY 2006-2007 Maximum Budget	566,611.55
* c. FY 2006-2007 ANB	52
* d. FY 2006-2007 Adopted General Fund Budget	574,129.46
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	116,912.25
* f. FY 2006-2007 Equalization Status	Disequalized - Disequalized 2001-2005 DD

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b. FY 2006-07 County ANB (Budgeted)	1,049	551
c. County Retirement Mill Value per ANB	27.37	52.10
District		
d. Tax Year 2006 District Taxable Value	N/A	2,414,478.00
e. FY 2006-07 District ANB (Budgeted)	N/A	52
f. District Debt Service Mill Value Per ANB	N/A	46.43
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Carbon
 District: 0072 Fromberg 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	185,728.83
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	4,760.62
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	6,145,189.66
(e) District taxable valuation (Tax Year 2006)***	N/A	2,414,478.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,731.00

*** 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 2007-2008

2007 Legislative Revision:

County: Carbon

District: 0073 Edgar 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 EDGAR K-8	10	21,290.00	45,781.00	11	21,290.00	50,358.00 *
2. * DIRECT STATE AID						32,026.66
3. Quality Educator						3,036.00
4. At Risk Student						212.88
5. Indian Education For All						224.40
6. American Indian Achievement Gap						200.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						1,438.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						1,438.90
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						479.60
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						474.84
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						158.27
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						633.11
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						2,072.01

County: Carbon
District: 0073 Edgar Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	446.68	0.00	0.00
b. FY2005-2006 amount to avoid reversion	1,997.40	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	63,197.98
* c. Maximum Budget Limit	78,199.06
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	82,739.23
* e. Highest Budget With A Vote	90,323.81
* f. Highest Voted Amount (8e-8d)	7,584.58

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	69,746.56
* b. FY 2006-2007 Maximum Budget	86,208.33
* c. FY 2006-2007 ANB	13
* d. FY 2006-2007 Adopted General Fund Budget	89,287.81
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	19,541.25
* f. FY 2006-2007 Equalization Status Disqualified - Disqualified 2001-2005 DD	

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b. FY 2006-07 County ANB (Budgeted)	1,049	551
c. County Retirement Mill Value per ANB	27.37	52.10
District		
d. Tax Year 2006 District Taxable Value	3,155,060.00	N/A
e. FY 2006-07 District ANB (Budgeted)	13	N/A
f. District Debt Service Mill Value Per ANB	242.70	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Carbon
 District: 0073 Edgar Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	27,756.53	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	840.80	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	595,682.38	N/A
(e) District taxable valuation (Tax Year 2006)***	3,155,060.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

*** 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 2007-2008

2007 FTK Transition

County: 05 Carbon

District: 0076 Belfry 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 BELFRY K-6	35	21,290.00	160,146.00	31	21,290.00	141,856.00 *	
M1 BELFRY 7-8	11	60,275.00	64,443.50	19	60,275.00	111,273.50 *	
H1 BELFRY HS 9-12	31	236,552.00	181,458.50	40	236,552.00	234,050.00 *	
2. * DIRECT STATE AID							359,967.53
3. Quality Educator							45,540.00
4. At Risk Student							2,515.39
5. Indian Education For All							1,836.00
6. American Indian Achievement Gap							400.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):	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							143.89
Related Services Block Grant Rate [RSBG] per ANB							47.96
Threshold to Determine Disproportionate Costs							1.370267993
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							11,079.53
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							11,079.53
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							3,692.92
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]							3,656.24
f(ii) District's Required Match for RSBG [7b X 0.33]							N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]							1,218.66
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							4,874.90
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							15,954.43

County: 05 Carbon
District: 0076 Belfry K-12 Schools

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	12,470.70	10,203.30	22,674.00
b. FY2005-2006 amount to avoid reversion	10,186.75	8,389.09	18,575.84
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	76%
* b. BASE Budget	711,517.10
* c. Maximum Budget Limit	877,894.49
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	962,586.50
* e. Highest Budget With A Vote	962,586.50
* f. Highest Voted Amount (8e-8d)	0.00

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	755,945.33
* b. FY 2006-2007 Maximum Budget	936,738.40
* c. FY 2006-2007 ANB	100
* d. FY 2006-2007 Adopted General Fund Budget	936,738.40
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	180,793.07
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b. FY 2006-07 County ANB (Budgeted)	1,049	551
c. County Retirement Mill Value per ANB	27.37	52.10
District		
d. Tax Year 2006 District Taxable Value	1,398,328.00	1,398,328.00
e. FY 2006-07 District ANB (Budgeted)	53	47
f. District Debt Service Mill Value Per ANB	26.38	29.75
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 05 Carbon

District: 0076 Belfry K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	132,535.03	175,704.51
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	3,439.62	3,592.49
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	2,832,351.96	5,784,121.22
(e) District taxable valuation (Tax Year 2006)***	1,398,328.00	1,398,328.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,434.00	4,386.00

*** 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 2007-2008**

2007 FTK Transition

County: 05 Carbon

District: 1231 Luther 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 LUTHER K-8	42	21,290.00	192,145.80	42	21,290.00	192,145.80 *
2. * DIRECT STATE AID						95,405.80
3. Quality Educator						12,144.00
4. At Risk Student						0.00
5. Indian Education For All						856.80
6. American Indian Achievement Gap						800.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						6,043.38
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						6,043.38
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,014.32
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						1,994.32
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						664.73
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,659.05
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						8,702.43

County: 05 Carbon
District: 1231 Luther Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	8,198.79	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	7,989.61	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	193,815.90
* c. Maximum Budget Limit	239,323.26
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	193,815.90
* e. Highest Budget With A Vote	239,323.26
* f. Highest Voted Amount (8e-8d)	45,507.36

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	187,643.03
* b. FY 2006-2007 Maximum Budget	232,948.01
* c. FY 2006-2007 ANB	43
* d. FY 2006-2007 Adopted General Fund Budget	187,643.03
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	0.00
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	28,706,395.00	28,706,395.00
b. FY 2006-07 County ANB (Budgeted)	1,049	551
c. County Retirement Mill Value per ANB	27.37	52.10
District		
d. Tax Year 2006 District Taxable Value	1,138,310.00	N/A
e. FY 2006-07 District ANB (Budgeted)	43	N/A
f. District Debt Service Mill Value Per ANB	26.47	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 05 Carbon
District: 1231 Luther Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	74,887.33	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	3,286.75	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	1,628,366.09	N/A
(e) District taxable valuation (Tax Year 2006)***	1,138,310.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	490.00	N/A

*** 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.