



**PRELIMINARY BUDGET DATA SHEET**

**FY 2007-2008**

**Revision #1**

**2007 FTK Transition**

**County: 18 Glacier**

**District: 0400 Browning 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 BROWNING K-6	1,000	21,290.00	4,479,100.00	998	21,290.00	4,470,341.40 *
E2 BABB K-8	37	21,290.00	169,289.80	36	21,290.00	164,718.00 *
M1 BROWNING 7-8	257	60,275.00	1,489,829.00	288	60,275.00	1,667,304.00 *
2. * DIRECT STATE AID						2,863,132.63
3. Quality Educator						423,191.08
4. At Risk Student						144,067.66
5. Indian Education For All						26,968.80
6. American Indian Achievement Gap						240,800.00
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						186,193.66
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						62,060.24
c. Reimbursement for Disproportionate Costs						288,315.52
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						536,569.42
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						61,443.91
f(ii) District's Required Match for RSBG [7b X 0.33]						20,479.88
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						N/A
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						81,923.79
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						330,177.69

**County: 18 Glacier**  
**District: 0400 Browning Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	1,142,095.17	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	307,462.76	0.00	0.00
c. Reimbursement for disproportionate costs	288,315.52	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 .....	6,710,399.45
* c. Maximum Budget Limit .....	8,313,384.78
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	7,058,954.11
* e. Highest Budget With A Vote .....	8,313,384.78
* f. Highest Voted Amount (8e-8d) .....	1,254,430.67

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2006-2007 BASE Budget .....	6,190,532.97
* b. FY 2006-2007 Maximum Budget .....	7,686,386.07
* c. FY 2006-2007 ANB .....	1263
* d. FY 2006-2007 Adopted General Fund Budget .....	6,539,087.63
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	348,554.66
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	19,405,101.00	19,405,101.00
b. FY 2006-07 County ANB (Budgeted) .....	1,880	934
c. County Retirement Mill Value per ANB .....	10.32	20.78
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	5,445,373.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	1,263	N/A
f. District Debt Service Mill Value Per ANB .....	4.31	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: 18 Glacier  
 District: 0400 Browning Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	2,117,753.02	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	197,328.69	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	48,223,152.02	N/A
(e) District taxable valuation (Tax Year 2006)***	5,445,373.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	42,778.00	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: Glacier**

**District: 0401 Browning 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 BROWNING HS 9-12	602	236,552.00	3,437,871.50	615	236,552.00	3,510,112.50 *	
2. * DIRECT STATE AID							1,674,759.03
3. Quality Educator							168,892.68
4. At Risk Student							31,600.41
5. Indian Education For All							12,546.00
6. American Indian Achievement Gap							119,400.00
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
<b>Block Grant Rates</b>							
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
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							86,621.78
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							28,871.92
c. Reimbursement for Disproportionate Costs							103,247.35
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							218,741.05
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							N/A
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							28,585.19
f(ii) District's Required Match for RSBG [7b X 0.33]							9,527.73
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]							N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							38,112.92
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							153,606.62

County: Glacier  
 District: 0401 Browning 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	464,389.97	0.00
b. FY2005-2006 amount to avoid reversion	0.00	150,533.76	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	103,247.35	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	3,636,008.16
* c. Maximum Budget Limit .....	4,516,585.69
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	3,636,008.16
* e. Highest Budget With A Vote .....	4,516,585.69
* f. Highest Voted Amount (8e-8d) .....	880,577.53

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2006-2007 BASE Budget .....	3,539,914.62
* b. FY 2006-2007 Maximum Budget .....	4,404,530.67
* c. FY 2006-2007 ANB .....	629
* d. FY 2006-2007 Adopted General Fund Budget .....	3,539,914.62
* 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
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	19,405,101.00	19,405,101.00
b. FY 2006-07 County ANB (Budgeted) .....	1,880	934
c. County Retirement Mill Value per ANB .....	10.32	20.78
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	7,120,371.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	629
f. District Debt Service Mill Value Per ANB .....	N/A	11.32
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Glacier  
 District: 0401 Browning H S

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	1,312,899.49
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	80,509.10
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	44,951,361.11
(e) District taxable valuation (Tax Year 2006)***	N/A	7,120,371.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	37,831.00

\*\*\* 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: 18 Glacier**

**District: 0402 Cut Bank 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 CUT BANK K-8	438	21,290.00	1,986,461.40 *	434	21,290.00	1,968,493.80
M1 CUT BANK 7-8	124	60,275.00	722,951.00 *	120	60,275.00	699,750.00
2. * DIRECT STATE AID						1,247,566.90
3. Quality Educator						155,488.74
4. At Risk Student						36,550.45
5. Indian Education For All						11,464.80
6. American Indian Achievement Gap						39,800.00
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						80,866.18
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						97,427.90
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						178,294.08
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						26,953.52
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						26,685.84
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]						8,894.66
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						35,580.50
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						116,446.68

**County: 18 Glacier**  
**District: 0402 Cut Bank Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	388,629.49	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	105,862.31	0.00	0.00
c. Reimbursement for disproportionate costs	97,427.90	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 .....	2,736,479.03
* c. Maximum Budget Limit .....	3,417,823.07
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	3,490,975.78
* e. Highest Budget With A Vote .....	3,510,151.89
* f. Highest Voted Amount (8e-8d) .....	19,176.11

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2006-2007 BASE Budget .....	2,586,423.25
* b. FY 2006-2007 Maximum Budget .....	3,245,099.99
* c. FY 2006-2007 ANB .....	551
* d. FY 2006-2007 Adopted General Fund Budget .....	3,340,920.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	754,496.75
* f. FY 2006-2007 Equalization Status .....	Disequalized - Disequalized 2001-2005 DD

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	19,405,101.00	19,405,101.00
b. FY 2006-07 County ANB (Budgeted) .....	1,880	934
c. County Retirement Mill Value per ANB .....	10.32	20.78
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	12,180,055.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	551	N/A
f. District Debt Service Mill Value Per ANB .....	22.11	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: 18 Glacier**  
**District: 0402 Cut Bank Elem**

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	943,102.60	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	82,894.00	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	21,371,509.18	N/A
(e) District taxable valuation (Tax Year 2006)***	12,180,055.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	9,191.00	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:** Glacier

**District:** 0403 Cut Bank 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 CUT BANK HS 9-12	271	236,552.00	1,570,038.50	292	236,552.00	1,690,169.00 *
2. * DIRECT STATE AID						861,244.29
3. Quality Educator						75,256.37
4. At Risk Student						9,517.43
5. Indian Education For All						5,956.80
6. American Indian Achievement Gap						18,600.00
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						38,994.19
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						2,849.11
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						41,843.30
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						12,997.16
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						12,868.08
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]						4,289.06
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						17,157.14
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						56,151.33

County: Glacier  
 District: 0403 Cut Bank 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	93,884.91	0.00
b. FY2005-2006 amount to avoid reversion	0.00	63,317.64	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	2,849.11	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	1,714,486.88
* c. Maximum Budget Limit .....	2,119,025.25
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	2,181,645.09
* e. Highest Budget With A Vote .....	2,212,616.05
* f. Highest Voted Amount (8e-8d) .....	30,970.96

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2006-2007 BASE Budget .....	1,720,761.79
* b. FY 2006-2007 Maximum Budget .....	2,149,595.19
* c. FY 2006-2007 ANB .....	305
* d. FY 2006-2007 Adopted General Fund Budget .....	2,187,920.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	467,158.21
* f. FY 2006-2007 Equalization Status .....	Disqualified - Equalized 2001-2005 DE

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	19,405,101.00	19,405,101.00
b. FY 2006-07 County ANB (Budgeted) .....	1,880	934
c. County Retirement Mill Value per ANB .....	10.32	20.78
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	12,284,730.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	305
f. District Debt Service Mill Value Per ANB .....	N/A	40.28
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Glacier  
 District: 0403 Cut Bank H S

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	687,198.87
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	26,323.73
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	23,018,239.08
(e) District taxable valuation (Tax Year 2006)***	N/A	12,284,730.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	10,734.00

\*\*\* 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: 18 Glacier**

**District: 0404 East Glacier Park 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 EAST GLACIER PARK	37	21,290.00	169,289.80 *	35	21,290.00	160,146.00
2. * DIRECT STATE AID .....						85,189.17
3. Quality Educator .....						15,447.17
4. At Risk Student .....						3,878.49
5. Indian Education For All .....						754.80
6. American Indian Achievement Gap .....						6,000.00
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						5,323.93
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						1,774.52
c. Reimbursement for Disproportionate Costs .....						7,513.78
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						14,612.23
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						1,756.90
f(ii) District's Required Match for RSBG [7b X 0.33] .....						585.59
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						2,342.49
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						9,440.94

**County: 18 Glacier**  
**District: 0404 East Glacier Park 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	30,581.02	0.00	0.00
b. FY2005-2006 amount to avoid reversion	8,608.96	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	7,513.78	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 .....	199,001.42
* c. Maximum Budget Limit .....	242,231.66
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	352,406.04
* e. Highest Budget With A Vote .....	352,406.04
* f. Highest Voted Amount (8e-8d) .....	0.00

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2006-2007 BASE Budget .....	176,413.82
* b. FY 2006-2007 Maximum Budget .....	215,714.81
* c. FY 2006-2007 ANB .....	35
* d. FY 2006-2007 Adopted General Fund Budget .....	345,535.45
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	169,121.63
* f. FY 2006-2007 Equalization Status .....	Disequalized - Disequalized 2001-2005 DD

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	19,405,101.00	19,405,101.00
b. FY 2006-07 County ANB (Budgeted) .....	1,880	934
c. County Retirement Mill Value per ANB .....	10.32	20.78
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	1,674,998.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	35	N/A
f. District Debt Service Mill Value Per ANB .....	47.86	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: 18 Glacier

District: 0404 East Glacier Park Elem

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

<b>I. STATEWIDE GTB RATIO:</b>		<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<b>Elementary</b>	<b>High School</b>
(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		62,325.33	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		4,559.07	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		1,393,202.05	N/A
(e) District taxable valuation (Tax Year 2006)***		1,674,998.00	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 Legislative Revision:

**County:** Glacier

**District:** 1222 Mountain View 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 MOUNTAIN VIEW K-8	32	21,290.00	146,428.80 *	31	21,290.00	141,856.00
2. * DIRECT STATE AID .....						74,970.30
3. Quality Educator .....						6,072.00
4. At Risk Student .....						0.00
5. Indian Education For All .....						652.80
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						4,604.48
* 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] .....						4,604.48
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,534.72
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						1,519.48
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] .....						506.46
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						2,025.94
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						6,630.42

County: Glacier  
 District: 1222 Mountain View Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	5,993.00	0.00	0.00
b. FY2005-2006 amount to avoid reversion	5,992.21	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 .....	147,960.00
* c. Maximum Budget Limit .....	183,652.48
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	147,960.00
* e. Highest Budget With A Vote .....	183,652.48
* f. Highest Voted Amount (8e-8d) .....	35,692.48

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2006-2007 BASE Budget .....	138,233.88
* b. FY 2006-2007 Maximum Budget .....	171,992.53
* c. FY 2006-2007 ANB .....	31
* d. FY 2006-2007 Adopted General Fund Budget .....	138,233.88
* 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
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	19,405,101.00	19,405,101.00
b. FY 2006-07 County ANB (Budgeted) .....	1,880	934
c. County Retirement Mill Value per ANB .....	10.32	20.78
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	104,675.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	31	N/A
f. District Debt Service Mill Value Per ANB .....	3.38	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Glacier  
 District: 1222 Mountain View Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	56,042.63	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	2,293.08	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	1,215,132.84	N/A
(e) District taxable valuation (Tax Year 2006)***	104,675.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,110.00	N/A

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