



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 FTK Transition

County: **53 Valley**

District: **0926 Glasgow 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 GLASGOW K-6	440	21,290.00	1,995,444.00 *	442	21,290.00	2,004,425.80
M1 GLASGOW 7-8	136	60,275.00	792,506.00 *	133	60,275.00	775,124.00
H1 GLASGOW HS 9-12	254	236,552.00	1,472,628.50 *	240	236,552.00	1,392,300.00
2. * DIRECT STATE AID						2,046,676.89
3. Quality Educator						216,087.30
4. At Risk Student						18,762.52
5. Indian Education For All						16,932.00
6. American Indian Achievement Gap						7,800.00
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]						119,428.70
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						39,806.80
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						159,235.50
<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]						39,411.47
f(ii) District's Required Match for RSBG [7b X 0.33]						13,136.25
* 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)]						52,547.72
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						211,783.22

**County: 53 Valley**  
**District: 0926 Glasgow 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	142,494.99	61,069.28	203,564.27
b. FY2005-2006 amount to avoid reversion	134,545.70	56,573.15	191,118.85
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 .....	4,145,467.92
* c. Maximum Budget Limit .....	5,116,939.45
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	5,032,309.03
* e. Highest Budget With A Vote .....	5,116,939.45
* f. Highest Voted Amount (8e-8d) .....	84,630.42

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

* a. FY 2006-2007 BASE Budget .....	3,723,955.89
* b. FY 2006-2007 Maximum Budget .....	4,610,797.60
* c. FY 2006-2007 ANB .....	776
* d. FY 2006-2007 Adopted General Fund Budget .....	4,610,797.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	886,841.11
* 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 .....	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted) .....	848	398
c. County Retirement Mill Value per ANB .....	28.04	59.75
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	11,571,000.00	11,571,000.00
e. FY 2006-07 District ANB (Budgeted) .....	540	236
f. District Debt Service Mill Value Per ANB .....	21.43	49.03
<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: 53 Valley

District: 0926 Glasgow K-12 Schools

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	923,887.99	551,554.73
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	40,128.90	18,038.90
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	20,080,471.82	18,375,090.50
(e) District taxable valuation (Tax Year 2006)***	11,571,000.00	11,571,000.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	8,509.00	6,804.00

\*\*\* 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: 53 Valley**

**District: 0927 Frazer 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 FRAZER K-6	42	21,290.00	192,145.80	46	21,290.00	210,427.00 *
M1 FRAZER 7-8	21	60,275.00	122,976.00	19	60,275.00	111,273.50 *
2. * DIRECT STATE AID .....						180,259.68
3. Quality Educator .....						38,101.80
4. At Risk Student .....						19,657.67
5. Indian Education For All .....						1,326.00
6. American Indian Achievement Gap .....						10,800.00
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] .....						9,065.07
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						12,176.56
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						21,241.63
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,021.48
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						2,991.47
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] .....						997.09
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						3,988.56
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						13,053.63

**County: 53 Valley**  
**District: 0927 Frazer 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	47,958.06	0.00	0.00
b. FY2005-2006 amount to avoid reversion	12,783.38	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	12,176.56	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 .....	423,444.74
* c. Maximum Budget Limit .....	518,655.71
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	527,557.96
* e. Highest Budget With A Vote .....	533,460.08
* f. Highest Voted Amount (8e-8d) .....	5,902.12

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

* a. FY 2006-2007 BASE Budget .....	408,839.94
* b. FY 2006-2007 Maximum Budget .....	504,042.02
* c. FY 2006-2007 ANB .....	66
* d. FY 2006-2007 Adopted General Fund Budget .....	512,953.16
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	104,113.22
* f. FY 2006-2007 Equalization Status .....	Disqualified - Equalized 2001-2005 DE

**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 .....	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted) .....	848	398
c. County Retirement Mill Value per ANB .....	28.04	59.75
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	1,343,062.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	66	N/A
f. District Debt Service Mill Value Per ANB .....	20.35	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: 53 Valley**  
**District: 0927 Frazer 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	137,737.73	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	11,442.48	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	3,107,423.77	N/A
(e) District taxable valuation (Tax Year 2006)***	1,343,062.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,764.00	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: **Valley**

District: **0928 Frazer 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 FRAZER HS 9-12	45	236,552.00	263,250.00	45	236,552.00	263,250.00 *	
2. * DIRECT STATE AID							223,411.49
3. Quality Educator							22,238.70
4. At Risk Student							5,883.36
5. Indian Education For All							918.00
6. American Indian Achievement Gap							8,400.00
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]							6,475.05
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							15,373.20
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							21,848.25
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							2,158.20
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							2,136.77
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]							712.21
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							2,848.98
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							9,324.03

County: Valley  
 District: 0928 Frazer 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	52,391.58	0.00
b. FY2005-2006 amount to avoid reversion	0.00	10,186.75	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	15,373.20	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	468,732.49
* c. Maximum Budget Limit .....	583,096.76
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	537,758.62
* e. Highest Budget With A Vote .....	583,096.76
* f. Highest Voted Amount (8e-8d) .....	45,338.14

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

* a. FY 2006-2007 BASE Budget .....	459,973.60
* b. FY 2006-2007 Maximum Budget .....	573,456.15
* c. FY 2006-2007 ANB .....	47
* d. FY 2006-2007 Adopted General Fund Budget .....	528,999.73
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	69,026.13
* 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 .....	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted) .....	848	398
c. County Retirement Mill Value per ANB .....	28.04	59.75
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	3,213,964.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	47
f. District Debt Service Mill Value Per ANB .....	N/A	68.38
<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: Valley  
 District: 0928 Frazer 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	175,704.51
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	9,288.83
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	5,967,885.15
(e) District taxable valuation (Tax Year 2006)***	N/A	3,213,964.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,754.00

\*\*\* 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: **Valley**

District: **0932 Hinsdale 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 HINSDALE K-6	42	21,290.00	192,145.80	45	21,290.00	205,857.00 *
M1 HINSDALE 7-8	21	60,275.00	122,976.00	20	60,275.00	117,125.00 *
2. * DIRECT STATE AID .....						180,832.51
3. Quality Educator .....						24,749.47
4. At Risk Student .....						8,582.69
5. Indian Education For All .....						1,326.00
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
<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] .....						9,065.07
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						3,168.42
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						12,233.49
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,021.48
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						2,991.47
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] .....						997.09
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						3,988.56
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						13,053.63

County: Valley  
 District: 0932 Hinsdale Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	25,711.39	0.00	0.00
b. FY2005-2006 amount to avoid reversion	12,983.11	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	3,168.42	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 .....	376,831.24
* c. Maximum Budget Limit .....	466,893.62
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	497,330.04
* e. Highest Budget With A Vote .....	497,330.04
* f. Highest Voted Amount (8e-8d) .....	0.00

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

* a. FY 2006-2007 BASE Budget .....	363,669.64
* b. FY 2006-2007 Maximum Budget .....	452,197.98
* c. FY 2006-2007 ANB .....	64
* d. FY 2006-2007 Adopted General Fund Budget .....	488,981.63
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	125,311.99
* f. FY 2006-2007 Equalization Status ..... Disqualified - Disqualified 2001-2005 DD	

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted) .....	848	398
c. County Retirement Mill Value per ANB .....	28.04	59.75
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	3,288,793.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	64	N/A
f. District Debt Service Mill Value Per ANB .....	51.39	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: Valley  
 District: 0932 Hinsdale 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	141,536.45	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	5,558.48	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	3,063,987.39	N/A
(e) District taxable valuation (Tax Year 2006)***	3,288,793.00	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:** Valley

**District:** 0933 Hinsdale 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 HINSDALE HS 9-12	35	236,552.00	204,837.50	36	236,552.00	210,681.00 *
2. * DIRECT STATE AID						199,913.15
3. Quality Educator						19,202.70
4. At Risk Student						0.00
5. Indian Education For All						734.40
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
<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]						5,036.15
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						3,810.81
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						8,846.96
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,678.60
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						1,661.93
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]						553.94
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,215.87
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						7,252.02

County: Valley  
 District: 0933 Hinsdale 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	19,380.13	0.00
b. FY2005-2006 amount to avoid reversion	0.00	7,190.64	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	3,810.81	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	390,780.68
* c. Maximum Budget Limit .....	486,542.62
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	484,850.40
* e. Highest Budget With A Vote .....	486,542.62
* f. Highest Voted Amount (8e-8d) .....	1,692.22

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

* a. FY 2006-2007 BASE Budget .....	378,200.19
* b. FY 2006-2007 Maximum Budget .....	472,269.91
* c. FY 2006-2007 ANB .....	37
* d. FY 2006-2007 Adopted General Fund Budget .....	472,269.91
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	94,069.72
* 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 .....	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted) .....	848	398
c. County Retirement Mill Value per ANB .....	28.04	59.75
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	3,889,435.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	37
f. District Debt Service Mill Value Per ANB .....	N/A	105.12
<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: Valley  
 District: 0933 Hinsdale 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	155,642.64
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,924.61
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	5,147,639.49
(e) District taxable valuation (Tax Year 2006)***	N/A	3,889,435.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,258.00

\*\*\* 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: **53 Valley**

District: **0935 Opheim 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 OPHEIM K-6	25	21,290.00	114,415.00	25	21,290.00	114,415.00 *
M1 OPHEIM 7-8	11	60,275.00	64,443.50	12	60,275.00	70,299.00 *
H1 OPHEIM HS 9-12	22	236,552.00	128,826.50	22	236,552.00	128,826.50 *
2. * DIRECT STATE AID .....						282,350.91
3. Quality Educator .....						38,505.59
4. At Risk Student .....						2,653.25
5. Indian Education For All .....						1,203.60
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] .....						8,345.62
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						2,781.68
c. Reimbursement for Disproportionate Costs .....						8,487.69
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						19,614.99
<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] .....						2,754.05
f(ii) District's Required Match for RSBG [7b X 0.33] .....						917.95
* 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)] .....						3,672.00
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						14,799.30

**County: 53 Valley**  
**District: 0935 Opheim 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	27,088.62	13,342.15	40,430.77
b. FY2005-2006 amount to avoid reversion	9,346.86	4,673.43	14,020.29
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	5,712.37	2,775.32	8,487.69

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	575,149.43
* c. Maximum Budget Limit .....	713,249.92
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	908,845.40
* e. Highest Budget With A Vote .....	959,641.57
* f. Highest Voted Amount (8e-8d) .....	50,796.17

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

* a. FY 2006-2007 BASE Budget .....	574,513.90
* b. FY 2006-2007 Maximum Budget .....	715,720.73
* c. FY 2006-2007 ANB .....	62
* d. FY 2006-2007 Adopted General Fund Budget .....	935,130.98
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	333,695.97
* f. FY 2006-2007 Equalization Status .....	Always disequalized DA

**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 .....	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted) .....	848	398
c. County Retirement Mill Value per ANB .....	28.04	59.75
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	3,000,982.00	3,000,982.00
e. FY 2006-07 District ANB (Budgeted) .....	37	25
f. District Debt Service Mill Value Per ANB .....	81.11	120.04
<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: 53 Valley

District: 0935 Opheim K-12 Schools

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	97,088.47	131,545.10
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	4,524.99	3,254.62
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	2,116,608.37	4,348,638.97
(e) District taxable valuation (Tax Year 2006)***	3,000,982.00	3,000,982.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	1,348.00

\*\*\* 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: 53 Valley**

**District: 0937 Nashua 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 NASHUA K-6	71	21,290.00	324,612.00	76	21,290.00	347,434.00 *
M1 NASHUA 7-8	23	60,275.00	134,676.50	25	60,275.00	146,375.00 *
H1 NASHUA HS 9-12	45	236,552.00	263,250.00	50	236,552.00	292,437.50 *
2. * DIRECT STATE AID .....						493,650.49
3. Quality Educator .....						56,166.00
4. At Risk Student .....						1,906.60
5. Indian Education For All .....						3,080.40
6. American Indian Achievement Gap .....						6,800.00
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] .....						20,000.71
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						6,666.44
c. Reimbursement for Disproportionate Costs .....						889.73
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						27,556.88
<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] .....						6,600.24
f(ii) District's Required Match for RSBG [7b X 0.33] .....						2,199.93
* 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)] .....						8,800.17
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						35,467.32

County: 53 Valley  
 District: 0937 Nashua 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	36,392.67	18,747.74	55,140.41
b. FY2005-2006 amount to avoid reversion	25,334.93	13,282.39	38,617.32
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	670.81	218.92	889.73

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	990,023.43
* c. Maximum Budget Limit .....	1,220,541.04
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	1,185,827.25
* e. Highest Budget With A Vote .....	1,220,541.04
* f. Highest Voted Amount (8e-8d) .....	34,713.79

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

* a. FY 2006-2007 BASE Budget .....	945,533.57
* b. FY 2006-2007 Maximum Budget .....	1,170,612.36
* c. FY 2006-2007 ANB .....	152
* d. FY 2006-2007 Adopted General Fund Budget .....	1,141,337.39
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	195,803.82
* 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 .....	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted) .....	848	398
c. County Retirement Mill Value per ANB .....	28.04	59.75
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	2,105,319.00	2,105,319.00
e. FY 2006-07 District ANB (Budgeted) .....	99	53
f. District Debt Service Mill Value Per ANB .....	21.27	39.72
<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: 53 Valley**  
**District: 0937 Nashua K-12 Schools**

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	192,293.94	187,733.17
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	7,253.90	3,907.22
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	4,156,581.51	6,182,318.98
(e) District taxable valuation (Tax Year 2006)***	2,105,319.00	2,105,319.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	2,051.00	4,077.00

\*\*\* 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:** Valley

**District:** 0941 Lustre 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 LUSTRE K-8	38	21,290.00	173,861.40 *	36	21,290.00	164,718.00
2. * DIRECT STATE AID .....						87,232.68
3. Quality Educator .....						13,965.60
4. At Risk Student .....						0.00
5. Indian Education For All .....						775.20
6. American Indian Achievement Gap .....						2,000.00
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] .....						5,467.82
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						3,215.38
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						8,683.20
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,822.48
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						1,804.38
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] .....						601.42
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						2,405.80
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						7,873.62

**County: Valley**  
**District: 0941 Lustre 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	16,796.77	0.00	0.00
b. FY2005-2006 amount to avoid reversion	6,391.69	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	3,215.38	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 .....	185,747.39
* c. Maximum Budget Limit .....	228,454.66
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	228,454.66
* e. Highest Budget With A Vote .....	228,454.66
* f. Highest Voted Amount (8e-8d) .....	0.00

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

* a. FY 2006-2007 BASE Budget .....	174,483.37
* b. FY 2006-2007 Maximum Budget .....	216,164.22
* c. FY 2006-2007 ANB .....	38
* d. FY 2006-2007 Adopted General Fund Budget .....	217,500.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	43,016.63
* 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 .....	23,780,700.00	23,780,700.00
b. FY 2006-07 County ANB (Budgeted) .....	848	398
c. County Retirement Mill Value per ANB .....	28.04	59.75
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	1,870,902.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	38	N/A
f. District Debt Service Mill Value Per ANB .....	49.23	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: Valley  
 District: 0941 Lustre 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	67,036.61	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	4,228.32	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	1,484,448.49	N/A
(e) District taxable valuation (Tax Year 2006)***	1,870,902.00	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.