



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

2007 FTK Transition

County: 56 Yellowstone

District: 0965 Billings 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 BILLINGS K-6	7,831	21,290.00	34,393,415.20	7,863	21,290.00	34,533,549.60 *
M1 BILLINGS 7-8	2,363	60,275.00	13,065,324.50	2,455	60,275.00	13,567,782.50 *
2. * DIRECT STATE AID						21,537,755.00
3. Quality Educator						2,479,634.78
4. At Risk Student						369,714.56
5. Indian Education For All						210,487.20
6. American Indian Achievement Gap						164,000.00
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
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]						1,466,814.66
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						488,904.24
c. Reimbursement for Disproportionate Costs						1,313,793.52
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						3,269,512.42
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						484,048.84
f(ii) District's Required Match for RSBG [7b X 0.33]						161,338.40
* 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)]						645,387.24
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						2,601,106.14

County: 56 Yellowstone
 District: 0965 Billings Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	6,598,648.19	0.00	0.00
b. FY2005-2006 amount to avoid reversion	2,418,624.97	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	1,313,793.52	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	46,347,471.61
* c. Maximum Budget Limit	57,945,758.48
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	55,940,555.61
* e. Highest Budget With A Vote	57,945,758.48
* f. Highest Voted Amount (8e-8d)	2,005,202.87

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	42,381,105.87
* b. FY 2006-2007 Maximum Budget	53,192,538.40
* c. FY 2006-2007 ANB	9807
* d. FY 2006-2007 Adopted General Fund Budget	52,124,189.87
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	9,593,084.00
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	147,828,459.00	N/A
e. FY 2006-07 District ANB (Budgeted)	9,807	N/A
f. District Debt Service Mill Value Per ANB	15.07	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: 56 Yellowstone
 District: 0965 Billings 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	15,779,604.07	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	1,247,431.30	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	354,673,146.76	N/A
(e) District taxable valuation (Tax Year 2006)***	147,828,459.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	206,845.00	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: 56 Yellowstone

District: 0966 Billings 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 BILLINGS HS 9-12	5,678	236,552.00	31,170,197.00	5,707	236,552.00	31,328,580.50 *
2. * DIRECT STATE AID						14,109,614.23
3. Quality Educator						1,160,599.04
4. At Risk Student						59,281.17
5. Indian Education For All						116,422.80
6. American Indian Achievement Gap						71,200.00
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]						817,007.42
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						272,316.88
c. Reimbursement for Disproportionate Costs						509,013.30
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						1,598,337.60
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						269,612.45
f(ii) District's Required Match for RSBG [7b X 0.33]						89,864.57
* 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)]						359,477.02
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,448,801.32

County: 56 Yellowstone

District: 0966 Billings 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	3,205,486.86	0.00
b. FY2005-2006 amount to avoid reversion	0.00	1,410,639.10	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	509,013.30	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	28,897,281.65
* c. Maximum Budget Limit	36,169,310.71
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	33,261,170.65
* e. Highest Budget With A Vote	36,169,310.71
* f. Highest Voted Amount (8e-8d)	2,908,140.06

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	27,856,102.47
* b. FY 2006-2007 Maximum Budget	34,954,430.68
* c. FY 2006-2007 ANB	5722
* d. FY 2006-2007 Adopted General Fund Budget	32,269,991.47
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	4,363,889.00
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	N/A	188,762,499.00
e. FY 2006-07 District ANB (Budgeted)	N/A	5,722
f. District Debt Service Mill Value Per ANB	N/A	32.99
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 56 Yellowstone

District: 0966 Billings 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	10,852,048.84
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		N/A	633,239.07
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		N/A	370,515,387.98
(e) District taxable valuation (Tax Year 2006)***		N/A	188,762,499.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	181,753.00

*** 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: 56 Yellowstone

District: 0967 Lockwood 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	*Per ANB Entitlement
E1 LOCKWOOD K-6	934	21,290.00	4,189,643.80	942	21,290.00	4,224,775.80 *	
M1 LOCKWOOD 7-8	270	60,275.00	1,564,312.50	288	60,275.00	1,667,304.00 *	
2. * DIRECT STATE AID							2,670,219.22
3. Quality Educator							300,913.14
4. At Risk Student							19,736.72
5. Indian Education For All							25,092.00
6. American Indian Achievement Gap							20,200.00
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]							173,243.56
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							116,313.31
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							289,556.87
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							57,743.84
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]							57,170.37
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]							19,055.47
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							76,225.84
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							249,469.40

County: 56 Yellowstone
District: 0967 Lockwood Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	620,041.48	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	240,287.46	0.00	0.00
c. Reimbursement for disproportionate costs	116,313.31	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	5,573,334.85
* c. Maximum Budget Limit	6,976,444.24
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	6,878,731.76
* e. Highest Budget With A Vote	6,976,444.24
* f. Highest Voted Amount (8e-8d)	97,712.48

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	5,126,284.22
* b. FY 2006-2007 Maximum Budget	6,443,423.52
* c. FY 2006-2007 ANB	1174
* d. FY 2006-2007 Adopted General Fund Budget	6,443,423.52
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	1,305,396.91
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	13,971,909.00	N/A
e. FY 2006-07 District ANB (Budgeted)	1,174	N/A
f. District Debt Service Mill Value Per ANB	11.90	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: 56 Yellowstone
District: 0967 Lockwood 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	1,967,077.23	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	135,098.63	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	43,788,323.16	N/A
(e) District taxable valuation (Tax Year 2006)***	13,971,909.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	29,816.00	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: 56 Yellowstone

District: 0968 Blue Creek 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 BLUE CREEK K-6	235	21,290.00	1,070,566.00 *	223	21,290.00	1,016,166.40
2. * DIRECT STATE AID						488,059.63
3. Quality Educator						51,004.80
4. At Risk Student						5,237.18
5. Indian Education For All						4,794.00
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]						33,814.15
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						15,306.93
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						49,121.08
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						11,270.60
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						11,158.67
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]						3,719.30
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						14,877.97
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						48,692.12

County: 56 Yellowstone
District: 0968 Blue Creek 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	91,638.37	0.00	0.00
b. FY2005-2006 amount to avoid reversion	38,949.34	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	15,306.93	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	1,008,398.53
* c. Maximum Budget Limit	1,263,004.74
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,053,197.65
* e. Highest Budget With A Vote	1,263,004.74
* f. Highest Voted Amount (8e-8d)	209,807.09

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	853,200.88
* b. FY 2006-2007 Maximum Budget	1,069,379.97
* c. FY 2006-2007 ANB	209
* d. FY 2006-2007 Adopted General Fund Budget	898,000.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	44,799.12
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	3,206,908.00	N/A
e. FY 2006-07 District ANB (Budgeted)	209	N/A
f. District Debt Service Mill Value Per ANB	15.34	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: 56 Yellowstone
District: 0968 Blue Creek 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	334,529.20	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	18,375.26	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	7,350,999.90	N/A
(e) District taxable valuation (Tax Year 2006)***	3,206,908.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	4,144.00	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: 56 Yellowstone

District: 0969 Canyon Creek 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 CANYON CREEK K-6	151	21,290.00	689,164.00	164	21,290.00	748,282.80 *
M1 CANYON CREEK 7-8	41	60,275.00	239,891.00	49	60,275.00	286,601.00 *
2. * DIRECT STATE AID						499,052.61
3. Quality Educator						61,551.86
4. At Risk Student						4,880.86
5. Indian Education For All						4,345.20
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]						27,626.88
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						6,046.75
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						33,673.63
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						9,208.32
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						9,116.87
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]						3,038.75
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						12,155.62
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						39,782.50

County: 56 Yellowstone
District: 0969 Canyon Creek 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	76,151.44	0.00	0.00
b. FY2005-2006 amount to avoid reversion	44,542.07	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	6,046.75	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	1,014,763.37
* c. Maximum Budget Limit	1,263,782.30
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,256,969.82
* e. Highest Budget With A Vote	1,311,338.85
* f. Highest Voted Amount (8e-8d)	54,369.03

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	1,006,927.98
* b. FY 2006-2007 Maximum Budget	1,249,134.43
* c. FY 2006-2007 ANB	224
* d. FY 2006-2007 Adopted General Fund Budget	1,249,134.43
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	242,206.45
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	2,822,750.00	N/A
e. FY 2006-07 District ANB (Budgeted)	224	N/A
f. District Debt Service Mill Value Per ANB	12.60	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: 56 Yellowstone
District: 0969 Canyon Creek 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	401,995.71	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	16,510.66	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	8,717,487.69	N/A
(e) District taxable valuation (Tax Year 2006)***	2,822,750.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	5,895.00	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: 56 Yellowstone

District: 0970 Laurel 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 LAUREL K-6	971	21,290.00	4,352,022.00 *	962	21,290.00	4,312,549.80
M1 LAUREL 7-8	320	60,275.00	1,850,000.00 *	288	60,275.00	1,667,304.00
2. * DIRECT STATE AID						2,808,763.39
3. Quality Educator						282,551.41
4. At Risk Student						28,626.92
5. Indian Education For All						26,336.40
6. American Indian Achievement Gap						2,800.00
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]						185,761.99
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						198,036.70
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						383,798.69
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						61,916.36
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						61,301.46
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]						20,432.40
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						81,733.86
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						267,495.85

County: 56 Yellowstone
 District: 0970 Laurel Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	806,012.22	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	226,904.86	0.00	0.00
c. Reimbursement for disproportionate costs	198,036.70	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	5,929,269.04
* c. Maximum Budget Limit	7,453,415.47
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	7,237,493.78
* e. Highest Budget With A Vote	7,453,415.47
* f. Highest Voted Amount (8e-8d)	215,921.69

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	5,156,298.99
* b. FY 2006-2007 Maximum Budget	6,485,313.20
* c. FY 2006-2007 ANB	1166
* d. FY 2006-2007 Adopted General Fund Budget	6,465,623.73
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	1,308,224.74
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	20,479,256.00	N/A
e. FY 2006-07 District ANB (Budgeted)	1,166	N/A
f. District Debt Service Mill Value Per ANB	17.56	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: 56 Yellowstone
 District: 0970 Laurel 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	1,946,558.22	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	164,471.54	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	43,972,749.90	N/A
(e) District taxable valuation (Tax Year 2006)***	20,479,256.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	23,493.00	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: 56 Yellowstone

District: 0971 Laurel 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 LAUREL HS 9-12	596	236,552.00	3,404,501.00 *	589	236,552.00	3,365,546.00
2. * DIRECT STATE AID						1,627,550.69
3. Quality Educator						137,227.20
4. At Risk Student						12,441.58
5. Indian Education For All						12,158.40
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
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]						85,758.44
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						33,444.76
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						119,203.20
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						28,584.16
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						28,300.29
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]						9,432.77
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						37,733.06
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						123,491.50

County: 56 Yellowstone

District: 0971 Laurel 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	239,072.13	0.00
b. FY2005-2006 amount to avoid reversion	0.00	113,452.43	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	33,444.76	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	3,254,987.72
* c. Maximum Budget Limit	4,071,870.74
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	3,996,290.96
* e. Highest Budget With A Vote	4,071,870.74
* f. Highest Voted Amount (8e-8d)	75,579.78

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	3,166,929.40
* b. FY 2006-2007 Maximum Budget	3,976,572.08
* c. FY 2006-2007 ANB	603
* d. FY 2006-2007 Adopted General Fund Budget	3,912,032.64
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	741,303.24
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	N/A	20,030,470.00
e. FY 2006-07 District ANB (Budgeted)	N/A	603
f. District Debt Service Mill Value Per ANB	N/A	33.22
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 56 Yellowstone

District: 0971 Laurel 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	1,263,372.70
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment		N/A	62,567.19
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]		N/A	42,774,820.85
(e) District taxable valuation (Tax Year 2006)***		N/A	20,030,470.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001		N/A	22,744.00

*** 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: 56 Yellowstone

District: 0972 Elder Grove 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 ELDER GROVE K-6	267	21,290.00	1,215,490.80 *	267	21,290.00	1,215,490.80
M1 ELDER GROVE 7-8	97	60,275.00	566,189.00 *	94	60,275.00	548,748.50
2. * DIRECT STATE AID						832,870.43
3. Quality Educator						88,973.02
4. At Risk Student						2,838.74
5. Indian Education For All						7,425.60
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]						52,375.96
* 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]						52,375.96
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						17,457.44
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						17,284.07
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]						5,760.96
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						23,045.03
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						75,420.99

County: 56 Yellowstone
 District: 0972 Elder Grove Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	71,627.63	0.00	0.00
b. FY2005-2006 amount to avoid reversion	67,911.67	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	1,670,342.52
* c. Maximum Budget Limit	2,067,433.17
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,670,342.52
* e. Highest Budget With A Vote	2,067,433.17
* f. Highest Voted Amount (8e-8d)	397,090.65

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	1,513,897.11
* b. FY 2006-2007 Maximum Budget	1,880,683.96
* c. FY 2006-2007 ANB	343
* d. FY 2006-2007 Adopted General Fund Budget	1,527,897.11
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	3,979,780.00	N/A
e. FY 2006-07 District ANB (Budgeted)	343	N/A
f. District Debt Service Mill Value Per ANB	11.60	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: 56 Yellowstone
District: 0972 Elder Grove 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	606,889.07	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	26,217.55	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	13,187,610.89	N/A
(e) District taxable valuation (Tax Year 2006)***	3,979,780.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	9,208.00	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: **Yellowstone**

District: **0975 Custer 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 CUSTER K-6	30	21,290.00	137,283.00	33	21,290.00	151,001.40 *
M1 CUSTER 7-8	21	60,275.00	122,976.00	20	60,275.00	117,125.00 *
H1 CUSTER HS 9-12	33	236,552.00	193,149.00 *	30	236,552.00	175,612.50
2. * DIRECT STATE AID						348,388.41
3. Quality Educator						35,843.02
4. At Risk Student						245.33
5. Indian Education For All						1,754.40
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]						12,086.76
* 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]						12,086.76
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						4,028.64
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						3,988.63
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]						1,329.45
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						5,318.08
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						17,404.84

County: **Yellowstone**
 District: **0975 Custer 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	13,026.67	8,328.53	21,355.20
b. FY2005-2006 amount to avoid reversion	10,186.75	6,591.42	16,778.17
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)]	83%
* b. BASE Budget	680,689.59
* c. Maximum Budget Limit	843,497.69
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	837,143.12
* e. Highest Budget With A Vote	843,497.69
* f. Highest Voted Amount (8e-8d)	6,354.57

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	665,028.46
* b. FY 2006-2007 Maximum Budget	826,253.93
* c. FY 2006-2007 ANB	84
* d. FY 2006-2007 Adopted General Fund Budget	821,481.99
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	156,453.53
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	1,675,269.00	1,675,269.00
e. FY 2006-07 District ANB (Budgeted)	54	30
f. District Debt Service Mill Value Per ANB	31.02	55.84
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: **Yellowstone**
 District: **0975 Custer 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	132,188.09	141,588.83
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	4,127.54	1,834.46
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	2,839,454.57	4,626,835.34
(e) District taxable valuation (Tax Year 2006)***	1,675,269.00	1,675,269.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,164.00	2,952.00

*** 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: 56 Yellowstone

District: 0976 Morin 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 MORIN K-6	26	21,290.00	118,989.00	31	21,290.00	141,856.00 *
2. * DIRECT STATE AID						72,926.26
3. Quality Educator						12,484.03
4. At Risk Student						1,999.93
5. Indian Education For All						632.40
6. American Indian Achievement Gap						3,200.00
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]						3,741.14
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						1,403.31
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						5,144.45
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,246.96
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						1,234.58
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]						411.50
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						1,646.08
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						5,387.22

County: 56 Yellowstone
District: 0976 Morin Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	12,814.00	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	6,791.17	0.00	0.00
c. Reimbursement for disproportionate costs	1,403.31	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)]	79%
* b. BASE Budget	156,534.17
* c. Maximum Budget Limit	191,656.02
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	179,248.34
* e. Highest Budget With A Vote	200,157.04
* f. Highest Voted Amount (8e-8d)	20,908.70

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	167,163.34
* b. FY 2006-2007 Maximum Budget	205,640.65
* c. FY 2006-2007 ANB	36
* d. FY 2006-2007 Adopted General Fund Budget	189,877.51
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	22,714.17
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	866,198.00	N/A
e. FY 2006-07 District ANB (Budgeted)	36	N/A
f. District Debt Service Mill Value Per ANB	24.06	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: 56 Yellowstone
District: 0976 Morin 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	63,895.82	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	2,600.81	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	1,385,124.80	N/A
(e) District taxable valuation (Tax Year 2006)***	866,198.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	519.00	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: 56 Yellowstone

District: 0978 Broadview 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 BROADVIEW K-8	101	21,290.00	461,469.00	105	21,290.00	479,703.00 *
M1 BROADVIEW 7-8	31	60,275.00	181,458.50	30	60,275.00	175,612.50 *
2. * DIRECT STATE AID						329,385.58
3. Quality Educator						40,129.85
4. At Risk Student						0.00
5. Indian Education For All						2,754.00
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]						18,993.48
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						2,829.42
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						21,822.90
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						6,330.72
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						6,267.85
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]						2,089.14
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						8,356.99
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						27,350.47

County: 56 Yellowstone
 District: 0978 Broadview Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	41,285.76	0.00	0.00
b. FY2005-2006 amount to avoid reversion	24,967.53	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	2,829.42	0.00	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	91%
* b. BASE Budget	665,472.60
* c. Maximum Budget Limit	827,207.04
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	799,363.68
* e. Highest Budget With A Vote	827,207.04
* f. Highest Voted Amount (8e-8d)	27,843.36

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	597,747.47
* b. FY 2006-2007 Maximum Budget	741,137.49
* c. FY 2006-2007 ANB	126
* d. FY 2006-2007 Adopted General Fund Budget	731,638.55
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	133,891.08
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	6,558,316.00	N/A
e. FY 2006-07 District ANB (Budgeted)	126	N/A
f. District Debt Service Mill Value Per ANB	52.05	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: 56 Yellowstone
District: 0978 Broadview 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	236,072.26	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	11,014.90	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	5,146,825.54	N/A
(e) District taxable valuation (Tax Year 2006)***	6,558,316.00	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: **Yellowstone**

District: **0979 Broadview 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 BROADVIEW HS 9-12	60	236,552.00	350,775.00 *	54	236,552.00	315,778.50
2. * DIRECT STATE AID						262,535.17
3. Quality Educator						22,138.51
4. At Risk Student						0.00
5. Indian Education For All						1,224.00
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]						8,633.40
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						10,153.64
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						18,787.04
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,877.60
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						2,849.02
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]						949.61
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,798.63
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						12,432.03

County: **Yellowstone**
 District: **0979 Broadview H S**

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	0.00	37,974.20	0.00
b. FY2005-2006 amount to avoid reversion	0.00	9,188.05	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	10,153.64	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	520,677.01
* c. Maximum Budget Limit	651,141.19
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	622,543.06
* e. Highest Budget With A Vote	651,141.19
* f. Highest Voted Amount (8e-8d)	28,598.13

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	480,264.03
* b. FY 2006-2007 Maximum Budget	602,261.92
* c. FY 2006-2007 ANB	56
* d. FY 2006-2007 Adopted General Fund Budget	582,130.08
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	101,866.05
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	N/A	6,784,942.00
e. FY 2006-07 District ANB (Budgeted)	N/A	56
f. District Debt Service Mill Value Per ANB	N/A	121.16
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: **Yellowstone**
 District: **0979 Broadview 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	193,745.11
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	8,151.53
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	6,513,185.61
(e) District taxable valuation (Tax Year 2006)***	N/A	6,784,942.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	0.00

*** 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: 56 Yellowstone

District: 0981 Elysian 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 ELYSIAN K-6	103	21,290.00	470,586.40	100	21,290.00	456,910.00 *
M1 ELYSIAN 7-8	19	60,275.00	111,273.50	26	60,275.00	152,223.50 *
2. * DIRECT STATE AID						308,742.23
3. Quality Educator						41,745.00
4. At Risk Student						1,645.04
5. Indian Education For All						2,570.40
6. American Indian Achievement Gap						2,400.00
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]						17,554.58
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						11,994.50
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						29,549.08
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						5,851.12
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						5,793.01
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]						1,930.87
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						7,723.88
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						25,278.46

County: 56 Yellowstone
District: 0981 Elysian 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	62,556.26	0.00	0.00
b. FY2005-2006 amount to avoid reversion	23,769.08	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	11,994.50	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	644,628.40
* c. Maximum Budget Limit	804,008.22
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	759,281.80
* e. Highest Budget With A Vote	804,008.22
* f. Highest Voted Amount (8e-8d)	44,726.42

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	596,153.69
* b. FY 2006-2007 Maximum Budget	745,024.81
* c. FY 2006-2007 ANB	126
* d. FY 2006-2007 Adopted General Fund Budget	710,807.09
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	114,653.40
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	12,975,806.00	N/A
e. FY 2006-07 District ANB (Budgeted)	126	N/A
f. District Debt Service Mill Value Per ANB	102.98	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: 56 Yellowstone
District: 0981 Elysian 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	234,890.59	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	10,525.75	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	5,112,022.36	N/A
(e) District taxable valuation (Tax Year 2006)***	12,975,806.00	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: 56 Yellowstone

District: 0983 Huntley Project 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 HUNTLEY PROJECT	389	21,290.00	1,766,137.80	382	21,290.00	1,734,623.80 *
M1 HUNTLEY PROJECT 7	113	60,275.00	659,129.00	122	60,275.00	711,351.50 *
H1 HUNTLEY PROJECT	262	236,552.00	1,518,486.50	264	236,552.00	1,529,946.00 *
2. * DIRECT STATE AID						1,919,435.13
3. Quality Educator						187,970.90
4. At Risk Student						20,510.37
5. Indian Education For All						15,667.20
6. American Indian Achievement Gap						7,400.00
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]						109,931.96
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						59,524.73
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						169,456.69
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						36,641.44
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						36,277.55
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]						12,091.67
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						48,369.22
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						158,301.18

County: 56 Yellowstone
District: 0983 Huntley Project 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	223,073.55	131,011.45	354,085.00
b. FY2005-2006 amount to avoid reversion	94,477.11	55,328.03	149,805.14
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	37,445.84	22,078.89	59,524.73

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	3,918,675.06
* c. Maximum Budget Limit	4,901,141.59
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	4,424,573.88
* e. Highest Budget With A Vote	4,901,141.59
* f. Highest Voted Amount (8e-8d)	476,567.71

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	3,709,519.86
* b. FY 2006-2007 Maximum Budget	4,653,899.74
* c. FY 2006-2007 ANB	755
* d. FY 2006-2007 Adopted General Fund Budget	4,215,418.68
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	505,898.82
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	7,615,164.00	7,615,164.00
e. FY 2006-07 District ANB (Budgeted)	483	272
f. District Debt Service Mill Value Per ANB	15.77	28.00
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 56 Yellowstone

District: 0983 Huntley Project 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	837,984.47	622,430.43
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	50,578.89	27,387.35
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	18,508,774.79	20,963,121.58
(e) District taxable valuation (Tax Year 2006)***	7,615,164.00	7,615,164.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	10,894.00	13,348.00

*** 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

Revision #1

2007 Legislative Revision:

County: 56 Yellowstone

District: 0985 Shepherd 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 SHEPHERD K-6	397	21,290.00	1,802,141.80	415	21,290.00	1,883,104.00 *
M1 SHEPHERD 7-8	166	60,275.00	966,078.50	154	60,275.00	896,703.50 *
2. * DIRECT STATE AID						1,279,033.51
3. Quality Educator						140,721.64
4. At Risk Student						19,429.73
5. Indian Education For All						11,607.60
6. American Indian Achievement Gap						4,000.00
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
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]						81,010.07
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						16,735.43
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						97,745.50
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						27,001.48
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						26,733.32
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]						8,910.49
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						35,643.81
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						116,653.88

County: 56 Yellowstone
 District: 0985 Shepherd Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	199,214.68	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	114,850.61	0.00	0.00
c. Reimbursement for disproportionate costs	16,735.43	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	2,612,501.26
* c. Maximum Budget Limit	3,259,623.95
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	2,779,342.70
* e. Highest Budget With A Vote	3,259,623.95
* f. Highest Voted Amount (8e-8d)	480,281.25

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	2,504,382.46
* b. FY 2006-2007 Maximum Budget	3,121,473.18
* c. FY 2006-2007 ANB	575
* d. FY 2006-2007 Adopted General Fund Budget	2,681,347.90
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	166,841.44
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	4,797,462.00	N/A
e. FY 2006-07 District ANB (Budgeted)	575	N/A
f. District Debt Service Mill Value Per ANB	8.34	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: 56 Yellowstone
District: 0985 Shepherd 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	988,744.37	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	47,413.01	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	21,583,158.23	N/A
(e) District taxable valuation (Tax Year 2006)***	4,797,462.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	16,786.00	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: **Yellowstone**

District: **0986 Shepherd 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 SHEPHERD HS 9-12	287	236,552.00	1,661,586.50	289	236,552.00	1,673,021.00 *
2. * DIRECT STATE AID						853,579.13
3. Quality Educator						76,233.96
4. At Risk Student						3,404.18
5. Indian Education For All						5,895.60
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]						41,296.43
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						6,849.46
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						48,145.89
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						13,764.52
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						13,627.82
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]						4,542.29
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						18,170.11
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						59,466.54

County: **Yellowstone**
 District: **0986 Shepherd 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	95,674.86	0.00
b. FY2005-2006 amount to avoid reversion	0.00	57,325.43	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	6,849.46	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	1,686,902.19
* c. Maximum Budget Limit	2,105,963.04
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	2,061,213.20
* e. Highest Budget With A Vote	2,105,963.04
* f. Highest Voted Amount (8e-8d)	44,749.84

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	1,653,654.20
* b. FY 2006-2007 Maximum Budget	2,074,316.35
* c. FY 2006-2007 ANB	293
* d. FY 2006-2007 Adopted General Fund Budget	2,027,965.21
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	374,311.01
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	N/A	6,136,707.00
e. FY 2006-07 District ANB (Budgeted)	N/A	293
f. District Debt Service Mill Value Per ANB	N/A	20.94
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: **Yellowstone**
 District: **0986 Shepherd 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	663,668.95
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	29,763.84
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	22,370,141.81
(e) District taxable valuation (Tax Year 2006)***	N/A	6,136,707.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	16,233.00

*** 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: **Yellowstone**

District: **0987 Pioneer 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 PIONEER K-6	61	21,290.00	278,953.00 *	58	21,290.00	265,251.40
2. * DIRECT STATE AID						134,208.62
3. Quality Educator						20,256.19
4. At Risk Student						2,111.05
5. Indian Education For All						1,244.40
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]						8,777.29
* 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]						8,777.29
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,925.56
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						2,896.51
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]						965.43
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,861.94
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						12,639.23

County: **Yellowstone**
 District: **0987 Pioneer 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	10,985.71	0.00	0.00
b. FY2005-2006 amount to avoid reversion	10,985.71	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	277,264.47
* c. Maximum Budget Limit	341,409.07
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	338,748.39
* e. Highest Budget With A Vote	341,409.07
* f. Highest Voted Amount (8e-8d)	2,660.68

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	251,735.14
* b. FY 2006-2007 Maximum Budget	313,219.96
* c. FY 2006-2007 ANB	58
* d. FY 2006-2007 Adopted General Fund Budget	313,219.06
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	61,483.92
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	1,339,245.00	N/A
e. FY 2006-07 District ANB (Budgeted)	58	N/A
f. District Debt Service Mill Value Per ANB	23.09	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: **Yellowstone**
 District: **0987 Pioneer 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	98,428.90	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	4,574.20	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	2,145,554.57	N/A
(e) District taxable valuation (Tax Year 2006)***	1,339,245.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	806.00	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: 56 Yellowstone

District: 0989 Independent 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 INDEPENDENT K-6	287	21,290.00	1,305,964.80 *	281	21,290.00	1,278,831.00
2. * DIRECT STATE AID						593,282.90
3. Quality Educator						62,389.80
4. At Risk Student						3,744.79
5. Indian Education For All						5,854.80
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
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]						41,296.43
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						27,957.12
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						69,253.55
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						13,764.52
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						13,627.82
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]						4,542.29
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						18,170.11
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						59,466.54

County: 56 Yellowstone
District: 0989 Independent Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	141,327.88	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	52,132.19	0.00	0.00
c. Reimbursement for disproportionate costs	27,957.12	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	1,236,254.01
* c. Maximum Budget Limit	1,551,515.81
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,308,144.73
* e. Highest Budget With A Vote	1,551,515.81
* f. Highest Voted Amount (8e-8d)	243,371.08

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	1,065,529.23
* b. FY 2006-2007 Maximum Budget	1,342,899.56
* c. FY 2006-2007 ANB	255
* d. FY 2006-2007 Adopted General Fund Budget	1,141,620.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	71,890.72
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	3,102,994.00	N/A
e. FY 2006-07 District ANB (Budgeted)	255	N/A
f. District Debt Service Mill Value Per ANB	12.17	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: 56 Yellowstone
District: 0989 Independent 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	406,133.91	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	31,510.76	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	9,116,138.48	N/A
(e) District taxable valuation (Tax Year 2006)***	3,102,994.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	6,013.00	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: 56 Yellowstone

District: 1196 Yellowstone Academy 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 YELLOWSTONE EDU	86	21,290.00	393,063.00	90	21,290.00	411,309.00 *
2. * DIRECT STATE AID						193,371.75
3. Quality Educator						67,702.80
4. At Risk Student						28,626.66
5. Indian Education For All						1,836.00
6. American Indian Achievement Gap						2,200.00
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?						No
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]						0.00
* 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]						0.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						0.00
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						0.00
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]						0.00
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						0.00
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						0.00

County: 56 Yellowstone
District: 1196 Yellowstone Academy Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	0.00	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	0.00	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)]	0%
* b. BASE Budget	446,444.66
* c. Maximum Budget Limit	532,964.46
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	446,444.66
* e. Highest Budget With A Vote	532,964.46
* f. Highest Voted Amount (8e-8d)	86,519.80

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2006-2007 BASE Budget	395,403.91
* b. FY 2006-2007 Maximum Budget	478,707.67
* c. FY 2006-2007 ANB	89
* d. FY 2006-2007 Adopted General Fund Budget	478,708.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	0.00
* 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	229,971,319.00	229,971,319.00
b. FY 2006-07 County ANB (Budgeted)	14,699	6,966
c. County Retirement Mill Value per ANB	15.65	33.01
District		
d. Tax Year 2006 District Taxable Value	7,695.00	N/A
e. FY 2006-07 District ANB (Budgeted)	89	N/A
f. District Debt Service Mill Value Per ANB	0.09	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: 56 Yellowstone
District: 1196 Yellowstone Academy 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	147,031.14	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	0.00	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	3,062,658.65	N/A
(e) District taxable valuation (Tax Year 2006)***	7,695.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	3,055.00	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.