



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County: Big Horn**  
**District: 0020 Spring 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	*Per ANB Entitlement
E1 SPRING CREEK K-8	8	21,290.00	36,626.40	9	21,290.00	41,203.80 *	
2. * DIRECT STATE AID							27,934.73
3. Quality Educator							2,000.00
4. At Risk Student							0.00
5. Indian Education For All							183.60
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
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB							144.38
Related Services Block Grant Rate [RSBG] per ANB							48.12
Threshold to Determine Disproportionate Costs							1.393210973
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							1,155.04
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							1,155.04
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							384.96
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							381.16
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]							127.04
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							508.20
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							1,663.24

**County: Big Horn**  
**District: 0020 Spring 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	1,997.40	0.00	0.00
b. FY2005-2006 amount to avoid reversion	1,997.40	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 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 .....	54,149.68
* c. Maximum Budget Limit .....	67,187.44
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	56,777.25
* b. FY 2006-2007 Maximum Budget .....	70,366.10
* c. FY 2006-2007 ANB .....	10
* d. FY 2006-2007 Adopted General Fund Budget .....	70,366.10
* 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:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	20,283,871.00	20,283,871.00
b. FY 2006-07 County ANB (Budgeted) .....	1,547	785
c. County Retirement Mill Value per ANB .....	13.11	25.84
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	6,586,771.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	10	N/A
f. District Debt Service Mill Value Per ANB .....	658.68	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: Big Horn**  
**District: 0020 Spring Creek Elem**

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%	18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	23,039.96	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	611.49	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	446,775.89	N/A
(e) District taxable valuation (Tax Year 2006)***	6,586,771.00	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

**County: Big Horn**  
**District: 0021 Pryor 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. <b>CERTIFIED ANB</b>	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 PRYOR K-6	28	12,986.90	128,136.40	32	13,199.80	146,428.80 *
M1 PRYOR 7-8	18	92,255.28	105,421.50	20	89,889.76	117,125.00 *
<b>2. * DIRECT STATE AID</b>						163,889.58
<b>3. Quality Educator</b>						20,276.00
<b>4. At Risk Student</b>						14,836.14
<b>5. Indian Education For All</b>						1,060.80
<b>6. American Indian Achievement Gap</b>						8,200.00
<b>7. SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
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.						
<b>Block Grant Eligibility Status?</b>						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						144.38
Related Services Block Grant Rate [RSBG] per ANB						48.12
Threshold to Determine Disproportionate Costs						1.393210973
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						6,641.48
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						13,669.73
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						20,311.21
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,213.52
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						2,191.69
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]						730.46
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,922.15
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						9,563.63

County: **Big Horn**  
 District: **0021 Pryor Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	50,592.85	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	11,784.67	0.00	0.00
c. Reimbursement for disproportionate costs	13,669.73	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	367,008.73
* c. Maximum Budget Limit .....	453,852.24
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	385,722.19
* b. FY 2006-2007 Maximum Budget .....	477,274.43
* c. FY 2006-2007 ANB .....	57
* d. FY 2006-2007 Adopted General Fund Budget .....	385,722.19
* 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:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	20,283,871.00	20,283,871.00
b. FY 2006-07 County ANB (Budgeted) .....	1,547	785
c. County Retirement Mill Value per ANB .....	13.11	25.84
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	606,239.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	57	N/A
f. District Debt Service Mill Value Per ANB .....	10.64	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: **Big Horn**  
 District: **0021 Pryor Elem**

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%	18.89	29.25

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	138,517.35	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	8,714.77	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	2,781,214.75	N/A
(e) District taxable valuation (Tax Year 2006)***	606,239.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	2,175.00	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

**County: Big Horn**  
**District: 0023 Hardin 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 HARDIN K-6	800	16,180.40	3,599,280.00	817	16,180.40	3,674,375.80 *	
E3 FORT SMITH K-6	17	21,290.00	77,815.80	20	21,290.00	91,542.00 *	
M1 HARDIN 7-8	246	56,772.48	1,426,738.50	265	56,772.48	1,535,675.00 *	
2. * DIRECT STATE AID						2,411,938.54	
3. Quality Educator							225,102.00
4. At Risk Student							89,463.44
5. Indian Education For All							22,480.80
6. American Indian Achievement Gap							158,000.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB							144.38
Related Services Block Grant Rate [RSBG] per ANB							48.12
Threshold to Determine Disproportionate Costs							1.393210973
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							153,475.94
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							51,151.56
c. Reimbursement for Disproportionate Costs							54,047.36
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							258,674.86
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							N/A
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							50,647.06
f(ii) District's Required Match for RSBG [7b X 0.33]							16,880.01
* 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)]							67,527.07
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							272,154.57

**County: Big Horn**  
**District: 0023 Hardin Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	526,811.21	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	281,143.93	0.00	0.00
c. Reimbursement for disproportionate costs	54,047.36	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	5,173,859.58
* c. Maximum Budget Limit .....	6,343,562.93
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	5,211,379.22
* b. FY 2006-2007 Maximum Budget .....	6,388,371.15
* c. FY 2006-2007 ANB .....	1133
* d. FY 2006-2007 Adopted General Fund Budget .....	6,239,310.49
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	1,027,931.27
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	20,283,871.00	20,283,871.00
b. FY 2006-07 County ANB (Budgeted) .....	1,547	785
c. County Retirement Mill Value per ANB .....	13.11	25.84
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	11,084,193.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	1,133	N/A
f. District Debt Service Mill Value Per ANB .....	9.78	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: **Big Horn**  
 District: **0023 Hardin Elem**

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%	18.89	29.25

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,902,014.60	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	113,558.02	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	38,074,166.79	N/A
(e) District taxable valuation (Tax Year 2006)***	11,084,193.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	26,990.00	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

**County: Big Horn**  
**District: 0025 Lodge Grass 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 LODGE GRASS K-6	157	15,328.80	716,453.80	179	15,328.80	816,454.80 *
M1 LODGE GRASS 7-8	62	66,234.56	362,436.50	69	66,234.56	403,236.00 *
2. * DIRECT STATE AID .....						581,660.61
3. Quality Educator .....						57,956.00
4. At Risk Student .....						33,010.38
5. Indian Education For All .....						5,059.20
6. American Indian Achievement Gap .....						45,200.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						144.38
Related Services Block Grant Rate [RSBG] per ANB .....						48.12
Threshold to Determine Disproportionate Costs .....						1.393210973
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						31,619.22
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						10,538.28
c. Reimbursement for Disproportionate Costs .....						81,629.67
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						123,787.17
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						10,434.34
f(ii) District's Required Match for RSBG [7b X 0.33] .....						3,477.63
* 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)] .....						13,911.97
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						56,069.47

County: **Big Horn**  
 District: **0025 Lodge Grass Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	297,970.81	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	67,395.84	0.00	0.00
c. Reimbursement for disproportionate costs	81,629.67	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	1,355,530.95
* c. Maximum Budget Limit .....	1,659,107.29
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	1,452,193.32
* b. FY 2006-2007 Maximum Budget .....	1,778,521.96
* c. FY 2006-2007 ANB .....	280
* d. FY 2006-2007 Adopted General Fund Budget .....	1,452,193.32
* 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:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	20,283,871.00	20,283,871.00
b. FY 2006-07 County ANB (Budgeted) .....	1,547	785
c. County Retirement Mill Value per ANB .....	13.11	25.84
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	1,293,786.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	280	N/A
f. District Debt Service Mill Value Per ANB .....	4.62	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: Big Horn**  
**District: 0025 Lodge Grass Elem**

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%	18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	501,289.72	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	48,356.34	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	10,382,814.07	N/A
(e) District taxable valuation (Tax Year 2006)***	1,293,786.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	9,089.00	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

**County: Big Horn**  
**District: 0026 Wyola 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 WYOLA K-6	65	19,161.00	297,219.00	58	17,244.90	265,251.40 *	
M1 WYOLA 7-8	7	23,655.20	41,016.50	14	44,944.88	82,008.50 *	
2. * DIRECT STATE AID							183,024.01
3. Quality Educator							23,484.00
4. At Risk Student							7,129.90
5. Indian Education For All							1,468.80
6. American Indian Achievement Gap							15,400.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB							144.38
Related Services Block Grant Rate [RSBG] per ANB							48.12
Threshold to Determine Disproportionate Costs							1.393210973
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							10,395.36
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							3,464.64
c. Reimbursement for Disproportionate Costs							7,535.43
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							21,395.43
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							N/A
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							3,430.47
f(ii) District's Required Match for RSBG [7b X 0.33]							1,143.33
* 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)]							4,573.80
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							18,433.80

**County: Big Horn**  
**District: 0026 Wyola 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	43,854.82	0.00	0.00
b. FY2005-2006 amount to avoid reversion	17,955.82	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4	7,535.43	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 .....	404,996.04
* c. Maximum Budget Limit .....	499,723.24
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	388,911.30
* b. FY 2006-2007 Maximum Budget .....	473,122.56
* c. FY 2006-2007 ANB .....	67
* d. FY 2006-2007 Adopted General Fund Budget .....	416,146.26
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	27,234.96
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	20,283,871.00	20,283,871.00
b. FY 2006-07 County ANB (Budgeted) .....	1,547	785
c. County Retirement Mill Value per ANB .....	13.11	25.84
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	712,882.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	67	N/A
f. District Debt Service Mill Value Per ANB .....	10.64	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: **Big Horn**  
 District: **0026 Wyola Elem**

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%	18.89	29.25

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	140,487.71	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	5,274.08	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	2,753,440.21	N/A
(e) District taxable valuation (Tax Year 2006)***	712,882.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	2,041.00	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

**County: Big Horn**  
**District: 1189 Hardin H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 HARDIN HS 9-12	506	236,552.00	2,901,783.50	512	236,552.00	2,935,424.00 *	
2. * DIRECT STATE AID							1,417,873.27
3. Quality Educator							85,144.00
4. At Risk Student							24,874.99
5. Indian Education For All							10,444.80
6. American Indian Achievement Gap							63,800.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB							144.38
Related Services Block Grant Rate [RSBG] per ANB							48.12
Threshold to Determine Disproportionate Costs							1.393210973
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							73,056.28
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							24,348.72
c. Reimbursement for Disproportionate Costs							16,265.39
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							113,670.39
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							N/A
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							24,108.57
f(ii) District's Required Match for RSBG [7b X 0.33]							8,035.08
* 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)]							32,143.65
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							129,548.65

County: **Big Horn**  
 District: **1189 Hardin 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	222,973.71	0.00
b. FY2005-2006 amount to avoid reversion	0.00	130,856.15	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4	0.00	16,265.39	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	2,880,983.14
* c. Maximum Budget Limit .....	3,555,162.97
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	2,790,128.34
* b. FY 2006-2007 Maximum Budget .....	3,442,693.17
* c. FY 2006-2007 ANB .....	507
* d. FY 2006-2007 Adopted General Fund Budget .....	3,383,572.40
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	404,989.75
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	20,283,871.00	20,283,871.00
b. FY 2006-07 County ANB (Budgeted) .....	1,547	785
c. County Retirement Mill Value per ANB .....	13.11	25.84
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	17,429,410.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	507
f. District Debt Service Mill Value Per ANB .....	N/A	34.38
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Big Horn  
 District: 1189 Hardin 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 175%	18.89	29.25

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,079,471.00
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	46,818.89
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	32,943,979.28
(e) District taxable valuation (Tax Year 2006)***	N/A	17,429,410.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	15,515.00

\*\*\* 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

**County: Big Horn**  
**District: 1190 Lodge Grass 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 LODGE GRASS HS 9-1	162	236,552.00	942,961.50	162	236,552.00	942,961.50 *
2. * DIRECT STATE AID						527,242.53
3. Quality Educator						45,402.00
4. At Risk Student						13,177.33
5. Indian Education For All						3,304.80
6. American Indian Achievement Gap						30,800.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						144.38
Related Services Block Grant Rate [RSBG] per ANB						48.12
Threshold to Determine Disproportionate Costs						1.393210973
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						23,389.56
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						7,795.44
c. Reimbursement for Disproportionate Costs						26,601.01
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						57,786.01
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						7,718.55
f(ii) District's Required Match for RSBG [7b X 0.33]						2,572.50
* 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)]						10,291.05
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						41,476.05

County: **Big Horn**  
 District: **1190 Lodge Grass 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	120,647.28	0.00
b. FY2005-2006 amount to avoid reversion	0.00	38,863.29	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4	0.00	26,601.01	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	1,117,195.34
* c. Maximum Budget Limit .....	1,373,323.15
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	1,150,082.65
* b. FY 2006-2007 Maximum Budget .....	1,414,034.95
* c. FY 2006-2007 ANB .....	169
* d. FY 2006-2007 Adopted General Fund Budget .....	1,150,082.65
* 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:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	20,283,871.00	20,283,871.00
b. FY 2006-07 County ANB (Budgeted) .....	1,547	785
c. County Retirement Mill Value per ANB .....	13.11	25.84
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	2,006,668.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	169
f. District Debt Service Mill Value Per ANB .....	N/A	11.87
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: Big Horn**  
**District: 1190 Lodge Grass H S**

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%	18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	419,038.18
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	30,327.89
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	13,143,957.55
(e) District taxable valuation (Tax Year 2006)***	N/A	2,006,668.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	11,137.00

\*\*\* 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

**County: Big Horn**  
**District: 1214 Plenty Coups 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 PLENTY COUPS HS 9-	81	236,552.00	473,121.00 *	77	236,552.00	449,834.00
2. * DIRECT STATE AID .....						317,223.83
3. Quality Educator .....						21,442.00
4. At Risk Student .....						3,887.32
5. Indian Education For All .....						1,652.40
6. American Indian Achievement Gap .....						15,400.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						144.38
Related Services Block Grant Rate [RSBG] per ANB .....						48.12
Threshold to Determine Disproportionate Costs .....						1.393210973
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						11,694.78
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						4,775.11
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						16,469.89
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,897.72
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						3,859.28
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] .....						1,286.25
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						5,145.53
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						16,840.31

County: **Big Horn**  
 District: **1214 Plenty Coups 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	33,921.91	0.00
b. FY2005-2006 amount to avoid reversion	0.00	15,779.48	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4	0.00	4,775.11	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	634,737.05
* c. Maximum Budget Limit .....	783,800.32
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	585,990.30
* b. FY 2006-2007 Maximum Budget .....	722,995.08
* c. FY 2006-2007 ANB .....	74
* d. FY 2006-2007 Adopted General Fund Budget .....	585,990.30
* 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:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	20,283,871.00	20,283,871.00
b. FY 2006-07 County ANB (Budgeted) .....	1,547	785
c. County Retirement Mill Value per ANB .....	13.11	25.84
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	606,239.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	74
f. District Debt Service Mill Value Per ANB .....	N/A	8.19
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: Big Horn**  
**District: 1214 Plenty Coups H S**

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%	18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	229,783.41
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	7,789.57
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	6,949,009.67
(e) District taxable valuation (Tax Year 2006)***	N/A	606,239.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	6,343.00

\*\*\* 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.