



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: Garfield
District: 0377 Jordan 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 JORDAN K-6	69	16,606.20	315,481.80	68	16,180.40	310,916.40 *
M1 JORDAN 7-8	20	52,041.44	117,125.00	22	56,772.48	128,826.50 *
2. * DIRECT STATE AID						229,175.01
3. Quality Educator						19,874.00
4. At Risk Student						4,140.57
5. Indian Education For All						1,836.00
6. American Indian Achievement Gap						400.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						144.38
Related Services Block Grant Rate [RSBG] per ANB						48.12
Threshold to Determine Disproportionate Costs						1.393210973
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						12,849.82
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						2,125.13
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						14,974.95
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						4,282.68
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						4,240.44
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]						1,413.28
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						5,653.72
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						18,503.54

County: Garfield
District: 0377 Jordan Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	30,358.06	0.00	0.00
b. FY2005-2006 amount to avoid reversion	17,976.62	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	2,125.13	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	459,085.19
* c. Maximum Budget Limit	573,178.93
* 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	451,212.29
* b. FY 2006-2007 Maximum Budget	558,619.26
* c. FY 2006-2007 ANB	89
* d. FY 2006-2007 Adopted General Fund Budget	556,005.34
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	104,793.05
* 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	4,738,327.00	4,738,327.00
b. FY 2006-07 County ANB (Budgeted)	139	73
c. County Retirement Mill Value per ANB	34.09	64.91
District		
d. Tax Year 2006 District Taxable Value	1,405,858.00	N/A
e. FY 2006-07 District ANB (Budgeted)	89	N/A
f. District Debt Service Mill Value Per ANB	15.80	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: Garfield
District: 0377 Jordan 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	177,650.73	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	7,719.99	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	3,501,652.90	N/A
(e) District taxable valuation (Tax Year 2006)***	1,405,858.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	2,096.00	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: Garfield
District: 0378 Garfield County 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 GARFIELD CO HS 9-12	60	236,552.00	350,775.00	69	236,552.00	403,236.00 *
2. * DIRECT STATE AID						285,985.24
3. Quality Educator						18,722.00
4. At Risk Student						3,953.78
5. Indian Education For All						1,407.60
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						144.38
Related Services Block Grant Rate [RSBG] per ANB						48.12
Threshold to Determine Disproportionate Costs						1.393210973
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						8,662.80
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						6,808.27
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						15,471.07
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,887.20
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						2,858.72
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]						952.78
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,811.50
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						12,474.30

County: Garfield
 District: 0378 Garfield County 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	38,169.99	0.00
b. FY2005-2006 amount to avoid reversion	0.00	15,180.26	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	6,808.27	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	558,928.16
* c. Maximum Budget Limit	697,900.72
* 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	559,135.92
* b. FY 2006-2007 Maximum Budget	698,379.07
* c. FY 2006-2007 ANB	73
* d. FY 2006-2007 Adopted General Fund Budget	684,340.91
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	125,204.99
* 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	4,738,327.00	4,738,327.00
b. FY 2006-07 County ANB (Budgeted)	139	73
c. County Retirement Mill Value per ANB	34.09	64.91
District		
d. Tax Year 2006 District Taxable Value	N/A	4,738,327.00
e. FY 2006-07 District ANB (Budgeted)	N/A	73
f. District Debt Service Mill Value Per ANB	N/A	64.91
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Garfield
District: 0378 Garfield County 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	227,782.78
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	6,791.84
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	6,861,307.64
(e) District taxable valuation (Tax Year 2006)***	N/A	4,738,327.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,123.00

*** 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: **Garfield**
District: **0380 Big Dry 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	BIG DRY K-8	5	21,290.00	22,893.00	6	21,290.00	27,471.00 *
2.	* DIRECT STATE AID						21,796.17
3.	Quality Educator						2,140.00
4.	At Risk Student						0.00
5.	Indian Education For All						122.40
6.	American Indian Achievement Gap						0.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						144.38
	Related Services Block Grant Rate [RSBG] per ANB						48.12
	Threshold to Determine Disproportionate Costs						1.393210973
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						721.90
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs						0.00
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						721.90
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						240.60
	Required Local Match						
	* f(i). District's Required Match for IBG [7a X 0.33]						238.23
	f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
	* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						79.40
	* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						317.63
	Minimum Special Education Budget To Avoid Reversions						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,039.53

County: Garfield
 District: 0380 Big Dry Creek Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	1,498.44	0.00	0.00
b. FY2005-2006 amount to avoid reversion	1,198.45	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)]	80%
* b. BASE Budget	42,378.10
* c. Maximum Budget Limit	52,515.30
* 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	44,985.98
* b. FY 2006-2007 Maximum Budget	55,768.43
* c. FY 2006-2007 ANB	7
* d. FY 2006-2007 Adopted General Fund Budget	44,985.98
* 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	4,738,327.00	4,738,327.00
b. FY 2006-07 County ANB (Budgeted)	139	73
c. County Retirement Mill Value per ANB	34.09	64.91
District		
d. Tax Year 2006 District Taxable Value	421,180.00	N/A
e. FY 2006-07 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value Per ANB	60.17	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: Garfield
District: 0380 Big Dry 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	18,322.75	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	458.62	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	354,780.08	N/A
(e) District taxable valuation (Tax Year 2006)***	421,180.00	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: **Garfield**
District: **0382 Van Norman 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 VAN NORMAN K-8	4	21,290.00	18,314.80	4	21,290.00	18,314.80 *
2. * DIRECT STATE AID						17,703.35
3. Quality Educator						2,008.00
4. At Risk Student						108.52
5. Indian Education For All						100.00
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						144.38
Related Services Block Grant Rate [RSBG] per ANB						48.12
Threshold to Determine Disproportionate Costs						1.393210973
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						577.52
* 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]						577.52
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						192.48
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						190.58
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]						63.52
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						254.10
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						831.62

County: Garfield
District: 0382 Van Norman Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	998.96	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	798.96	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	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)]	80%
* b. BASE Budget	34,785.88
* c. Maximum Budget Limit	43,014.84
* 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	37,503.47
* b. FY 2006-2007 Maximum Budget	46,370.20
* c. FY 2006-2007 ANB	5
* d. FY 2006-2007 Adopted General Fund Budget	37,503.47
* 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	4,738,327.00	4,738,327.00
b. FY 2006-07 County ANB (Budgeted)	139	73
c. County Retirement Mill Value per ANB	34.09	64.91
District		
d. Tax Year 2006 District Taxable Value	346,353.00	N/A
e. FY 2006-07 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	69.27	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: Garfield
District: 0382 Van Norman 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	15,177.59	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	305.74	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	292,480.10	N/A
(e) District taxable valuation (Tax Year 2006)***	346,353.00	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: **Garfield**
District: **0385 Pine 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 PINE GROVE 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						2,008.00
4. At Risk Student						114.49
5. Indian Education For All						183.60
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* 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
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						384.96
Required Local Match						
* 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
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,663.24

County: Garfield
 District: 0385 Pine Grove Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	2,247.66	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	1,797.66	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	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)]	80%
* b. BASE Budget	54,072.17
* c. Maximum Budget Limit	67,186.93
* 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	52,945.92
* b. FY 2006-2007 Maximum Budget	65,710.82
* c. FY 2006-2007 ANB	9
* d. FY 2006-2007 Adopted General Fund Budget	52,945.92
* 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	4,738,327.00	4,738,327.00
b. FY 2006-07 County ANB (Budgeted)	139	73
c. County Retirement Mill Value per ANB	34.09	64.91
District		
d. Tax Year 2006 District Taxable Value	330,361.00	N/A
e. FY 2006-07 District ANB (Budgeted)	9	N/A
f. District Debt Service Mill Value Per ANB	36.71	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: Garfield
District: 0385 Pine 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	21,467.62	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	687.92	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	418,518.15	N/A
(e) District taxable valuation (Tax Year 2006)***	330,361.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	88.00	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: **Garfield**
District: **0386 Kester 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 KESTER 1-8	2	21,290.00	9,157.80	2	21,290.00	9,157.80 *
2. * DIRECT STATE AID						13,610.17
3. Quality Educator						2,008.00
4. At Risk Student						0.00
5. Indian Education For All						100.00
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?						No
Block Grant Rates						
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
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]						0.00
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)						N/A
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]						0.00
* 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)]						0.00
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						0.00

County: Garfield
 District: 0386 Kester Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	0.00	0.00
b. FY2005-2006 amount to avoid reversion	0.00	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)]	0%
* b. BASE Budget	26,466.24
* c. Maximum Budget Limit	32,555.80
* 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	25,803.84
* b. FY 2006-2007 Maximum Budget	31,729.80
* c. FY 2006-2007 ANB	2
* d. FY 2006-2007 Adopted General Fund Budget	25,803.84
* 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	4,738,327.00	4,738,327.00
b. FY 2006-07 County ANB (Budgeted)	139	73
c. County Retirement Mill Value per ANB	34.09	64.91
District		
d. Tax Year 2006 District Taxable Value	364,011.00	N/A
e. FY 2006-07 District ANB (Budgeted)	2	N/A
f. District Debt Service Mill Value Per ANB	182.01	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: Garfield
 District: 0386 Kester 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	10,459.32	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)]	197,576.55	N/A
(e) District taxable valuation (Tax Year 2006)***	364,011.00	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: **Garfield**
District: **0387 Cohagen 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 COHAGEN K-8	6	21,290.00	27,471.00	8	21,290.00	36,626.40 *
2. * DIRECT STATE AID						25,888.63
3. Quality Educator						2,010.00
4. At Risk Student						0.00
5. Indian Education For All						163.20
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						144.38
Related Services Block Grant Rate [RSBG] per ANB						48.12
Threshold to Determine Disproportionate Costs						1.393210973
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						866.28
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						866.28
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						288.72
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						285.87
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]						95.28
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						381.15
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,247.43

County: Garfield
 District: 0387 Cohagen Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	2,497.41	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)]	80%
* b. BASE Budget	49,834.60
* c. Maximum Budget Limit	61,879.88
* 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	55,737.74
* b. FY 2006-2007 Maximum Budget	69,192.83
* c. FY 2006-2007 ANB	10
* d. FY 2006-2007 Adopted General Fund Budget	55,737.74
* 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	4,738,327.00	4,738,327.00
b. FY 2006-07 County ANB (Budgeted)	139	73
c. County Retirement Mill Value per ANB	34.09	64.91
District		
d. Tax Year 2006 District Taxable Value	785,590.00	N/A
e. FY 2006-07 District ANB (Budgeted)	10	N/A
f. District Debt Service Mill Value Per ANB	78.56	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: Garfield
 District: 0387 Cohagen 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	458.62	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	443,888.18	N/A
(e) District taxable valuation (Tax Year 2006)***	785,590.00	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: **Garfield**
District: **0392 Sand Springs 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 SAND SPRINGS K-8	7	21,290.00	32,048.80	7	21,290.00	32,048.80 *
2. * DIRECT STATE AID						23,842.44
3. Quality Educator						2,010.00
4. At Risk Student						0.00
5. Indian Education For All						142.80
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						144.38
Related Services Block Grant Rate [RSBG] per ANB						48.12
Threshold to Determine Disproportionate Costs						1.393210973
Special Education Allowable Cost Payments						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]					1,010.66
* 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]					1,010.66
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)					336.84
Required Local Match						
* f(i).	District's Required Match for IBG [7a X 0.33]					333.52
f(ii)	District's Required Match for RSBG [7b X 0.33]					N/A
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]					111.16
* f(iv)	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]					444.68
Minimum Special Education Budget To Avoid Reversions						
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]					1,455.34

County: Garfield
District: 0392 Sand Springs Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	1,498.44	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	1,198.45	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	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)]	80%
* b. BASE Budget	46,373.50
* c. Maximum Budget Limit	57,580.26
* 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	41,401.74
* b. FY 2006-2007 Maximum Budget	51,293.23
* c. FY 2006-2007 ANB	6
* d. FY 2006-2007 Adopted General Fund Budget	41,401.74
* 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	4,738,327.00	4,738,327.00
b. FY 2006-07 County ANB (Budgeted)	139	73
c. County Retirement Mill Value per ANB	34.09	64.91
District		
d. Tax Year 2006 District Taxable Value	513,320.00	N/A
e. FY 2006-07 District ANB (Budgeted)	6	N/A
f. District Debt Service Mill Value Per ANB	85.55	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: Garfield
District: 0392 Sand Springs 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	16,750.20	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	458.62	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	325,074.61	N/A
(e) District taxable valuation (Tax Year 2006)***	513,320.00	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: Garfield
District: 0394 Ross 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 ROSS K-8	7	21,290.00	32,048.80	8	21,290.00	36,626.40 *
2. * DIRECT STATE AID						25,888.63
3. Quality Educator						2,008.00
4. At Risk Student						0.00
5. Indian Education For All						163.20
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						144.38
Related Services Block Grant Rate [RSBG] per ANB						48.12
Threshold to Determine Disproportionate Costs						1.393210973
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						1,010.66
* 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]						1,010.66
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						336.84
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						333.52
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						111.16
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						444.68
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,455.34

County: Garfield
 District: 0394 Ross Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	1,748.18	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	1,398.18	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	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)]	80%
* b. BASE Budget	50,053.98
* c. Maximum Budget Limit	62,176.26
* 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	49,009.57
* b. FY 2006-2007 Maximum Budget	60,816.70
* c. FY 2006-2007 ANB	8
* d. FY 2006-2007 Adopted General Fund Budget	49,009.57
* 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	4,738,327.00	4,738,327.00
b. FY 2006-07 County ANB (Budgeted)	139	73
c. County Retirement Mill Value per ANB	34.09	64.91
District		
d. Tax Year 2006 District Taxable Value	79,268.00	N/A
e. FY 2006-07 District ANB (Budgeted)	8	N/A
f. District Debt Service Mill Value Per ANB	9.91	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: Garfield
District: 0394 Ross 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	19,895.22	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)]	387,371.75	N/A
(e) District taxable valuation (Tax Year 2006)***	79,268.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	308.00	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.