



# PRELIMINARY BUDGET DATA SHEET

## FY 2008-2009

**County:** Fergus  
**District:** 0258 Lewistown 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 LEWISTOWN K-6	647	21,922.00	3,009,455.80	657	21,922.00	3,055,312.80 *
M1 LEWISTOWN 7-8	227	62,083.00	1,357,573.50	235	62,083.00	1,404,947.50 *
2. * DIRECT STATE AID .....						2,031,286.59
3. Quality Educator .....						199,993.25
4. At Risk Student .....						30,818.64
5. Indian Education For All .....						18,196.80
6. American Indian Achievement Gap .....						4,800.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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 .....						148.70
Related Services Block Grant Rate [RSBG] per ANB .....						49.56
Threshold to Determine Disproportionate Costs .....						1.428633351
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						129,963.80
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						166,842.72
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						296,806.52
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						43,315.44
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						42,888.05
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] .....						14,294.10
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						57,182.15
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						187,145.95

County: Fergus  
 District: 0258 Lewistown Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures	679,810.07	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	183,884.31	0.00	0.00
c. Reimbursement for disproportionate costs	166,842.72	0.00	0.00
If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4			

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	4,322,076.23
* c. Maximum Budget Limit .....	5,435,002.47
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	5,368,811.06
* e. Highest Budget With A Vote .....	5,435,002.47
* f. Highest Voted Amount (8e-8d) .....	66,191.41

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

* a. FY 2007-2008 BASE Budget .....	4,163,260.74
* b. FY 2007-2008 Maximum Budget .....	5,220,099.07
* c. FY 2007-2008 ANB .....	900
* d. FY 2007-2008 Adopted General Fund Budget .....	5,209,995.57
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	1,046,734.83

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	23,359,391.00	23,359,391.00
b. FY 2007-08 County ANB (Budgeted) .....	1,232	662
c. County Retirement Mill Value per ANB .....	18.96	35.29
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	11,137,877.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	900	N/A
f. District Debt Service Mill Value Per ANB .....	12.38	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

County: Fergus  
 District: 0258 Lewistown Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,571,736.38	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	110,890.75	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	35,065,949.39	N/A
(e) District taxable valuation (Tax Year 2007)***	11,137,877.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	23,928.00	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 2008-2009

**County:** Fergus  
**District:** 0259 Fergus 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 FERGUS HS 9-12	434	243,649.00	2,573,077.50	447	243,649.00	2,648,698.50 *	
2. * DIRECT STATE AID							1,292,879.33
3. Quality Educator							100,611.11
4. At Risk Student							8,084.13
5. Indian Education For All							9,118.80
6. American Indian Achievement Gap							3,000.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):							
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							148.70
Related Services Block Grant Rate [RSBG] per ANB							49.56
Threshold to Determine Disproportionate Costs							1.428633351
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							64,535.80
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							34,150.97
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							98,686.77
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							21,509.04
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							21,296.81
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]							7,097.98
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							28,394.79
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							92,930.59

County: Fergus  
 District: 0259 Fergus H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	0.00	221,299.09	0.00
b. FY2006-2007 amount to avoid reversion	0.00	95,141.04	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	34,150.97	0.00

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	2,581,457.13
* c. Maximum Budget Limit .....	3,232,044.12
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	3,216,812.08
* e. Highest Budget With A Vote .....	3,232,044.12
* f. Highest Voted Amount (8e-8d) .....	15,232.04

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

* a. FY 2007-2008 BASE Budget .....	2,540,772.21
* b. FY 2007-2008 Maximum Budget .....	3,176,466.84
* c. FY 2007-2008 ANB .....	458
* d. FY 2007-2008 Adopted General Fund Budget .....	3,176,127.16
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	635,354.95

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	23,359,391.00	23,359,391.00
b. FY 2007-08 County ANB (Budgeted) .....	1,232	662
c. County Retirement Mill Value per ANB .....	18.96	35.29
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	N/A	12,054,161.00
e. FY 2007-08 District ANB (Budgeted) .....	N/A	458
f. District Debt Service Mill Value Per ANB .....	N/A	26.32
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

County: Fergus  
 District: 0259 Fergus 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	33.50
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,012,602.92
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	41,321.28
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	35,306,460.70
(e) District taxable valuation (Tax Year 2007)***	N/A	12,054,161.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	23,252.00

\*\*\* 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 2008-2009

**County:** Fergus  
**District:** 0264 Deerfield 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 DEERFIELD K-8	7	21,922.00	33,007.80 *	6	21,922.00	28,293.00
2. * DIRECT STATE AID .....						24,553.62
3. Quality Educator .....						3,042.00
4. At Risk Student .....						0.00
5. Indian Education For All .....						142.80
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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 .....						148.70
Related Services Block Grant Rate [RSBG] per ANB .....						49.56
Threshold to Determine Disproportionate Costs .....						1.428633351
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,040.90
* 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] .....						1,040.90
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						346.92
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						343.50
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] .....						114.48
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						457.98
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,498.88

County: Fergus  
 District: 0264 Deerfield Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	1,031.31	0.00	0.00
b. FY2006-2007 amount to avoid reversion	1,031.90	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	0.00	0.00

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	48,724.67
* c. Maximum Budget Limit .....	60,196.37
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	55,156.89
* e. Highest Budget With A Vote .....	60,196.37
* f. Highest Voted Amount (8e-8d) .....	5,039.48

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

* a. FY 2007-2008 BASE Budget .....	43,490.98
* b. FY 2007-2008 Maximum Budget .....	53,646.07
* c. FY 2007-2008 ANB .....	6
* d. FY 2007-2008 Adopted General Fund Budget .....	49,923.20
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	6,432.22

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	23,359,391.00	23,359,391.00
b. FY 2007-08 County ANB (Budgeted) .....	1,232	662
c. County Retirement Mill Value per ANB .....	18.96	35.29
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	139,530.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	6	N/A
f. District Debt Service Mill Value Per ANB .....	23.26	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

County: Fergus  
 District: 0264 Deerfield 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,212.63	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	460.44	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	368,306.78	N/A
(e) District taxable valuation (Tax Year 2007)***	139,530.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	229.00	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 2008-2009

**County:** Fergus  
**District:** 0268 Grass Range 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 GRASS RANGE K-6	33	21,922.00	155,522.40 *	34	21,922.00	160,231.80
M1 GRASS RANGE 7-8	12	62,083.00	72,411.00 *	10	62,083.00	60,347.50
2. * DIRECT STATE AID .....						139,436.47
3. Quality Educator .....						20,232.34
4. At Risk Student .....						2,474.68
5. Indian Education For All .....						918.00
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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 .....						148.70
Related Services Block Grant Rate [RSBG] per ANB .....						49.56
Threshold to Determine Disproportionate Costs .....						1.428633351
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						6,691.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						997.78
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						7,689.28
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,230.20
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						2,208.19
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] .....						735.97
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						2,944.16
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						9,635.66

**County: Fergus**  
**District: 0268 Grass Range Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures	14,288.07	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	8,255.18	0.00	0.00
c. Reimbursement for disproportionate costs	997.78	0.00	0.00
If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4			

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	284,832.81
* c. Maximum Budget Limit .....	353,172.18
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	326,436.59
* e. Highest Budget With A Vote .....	353,172.18
* f. Highest Voted Amount (8e-8d) .....	26,735.59

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

* a. FY 2007-2008 BASE Budget .....	273,296.22
* b. FY 2007-2008 Maximum Budget .....	338,873.92
* c. FY 2007-2008 ANB .....	45
* d. FY 2007-2008 Adopted General Fund Budget .....	314,900.00
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	41,603.78

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	23,359,391.00	23,359,391.00
b. FY 2007-08 County ANB (Budgeted) .....	1,232	662
c. County Retirement Mill Value per ANB .....	18.96	35.29
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	1,447,234.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	45	N/A
f. District Debt Service Mill Value Per ANB .....	32.16	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

County: Fergus  
 District: 0268 Grass Range 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	105,551.94	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	3,849.94	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	2,279,935.18	N/A
(e) District taxable valuation (Tax Year 2007)***	1,447,234.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	833.00	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 2008-2009

**County:** Fergus  
**District:** 0269 Grass Range 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 GRASS RANGE HS 9-12	31	243,649.00	186,914.50	35	243,649.00	210,997.50 *
2. * DIRECT STATE AID						203,226.99
3. Quality Educator						17,415.45
4. At Risk Student						264.77
5. Indian Education For All						714.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						4,609.70
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						625.77
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						5,235.47
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,536.36
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						1,521.20
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]						507.00
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,028.20
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						6,637.90

County: Fergus  
 District: 0269 Grass Range H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	0.00	13,358.04	0.00
b. FY2006-2007 amount to avoid reversion	0.00	8,255.18	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	625.77	0.00

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	390,055.62
* c. Maximum Budget Limit .....	485,048.02
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	418,988.99
* e. Highest Budget With A Vote .....	485,048.02
* f. Highest Voted Amount (8e-8d) .....	66,059.03

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

* a. FY 2007-2008 BASE Budget .....	401,066.63
* b. FY 2007-2008 Maximum Budget .....	498,071.43
* c. FY 2007-2008 ANB .....	39
* d. FY 2007-2008 Adopted General Fund Budget .....	430,000.00
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	28,933.37

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	23,359,391.00	23,359,391.00
b. FY 2007-08 County ANB (Budgeted) .....	1,232	662
c. County Retirement Mill Value per ANB .....	18.96	35.29
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	N/A	1,556,797.00
e. FY 2007-08 District ANB (Budgeted) .....	N/A	39
f. District Debt Service Mill Value Per ANB .....	N/A	39.92
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

County: Fergus  
 District: 0269 Grass Range 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	33.50
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	164,060.46
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	2,701.80
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	5,586,535.71
(e) District taxable valuation (Tax Year 2007)***	N/A	1,556,797.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	4,030.00

\*\*\* 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 2008-2009

**County:** Fergus  
**District:** 0272 King Colony 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KING COLONY K-8	10	21,922.00	47,151.00	14	21,922.00	66,005.80 *
2. * DIRECT STATE AID .....						39,303.73
3. Quality Educator .....						3,042.00
4. At Risk Student .....						0.00
5. Indian Education For All .....						285.60
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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 .....						148.70
Related Services Block Grant Rate [RSBG] per ANB .....						49.56
Threshold to Determine Disproportionate Costs .....						1.428633351
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,487.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						1,487.00
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						495.60
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						490.71
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] .....						163.55
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						654.26
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						2,141.26

County: Fergus  
 District: 0272 King Colony Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures	2,973.48	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	2,889.32	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4			

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	75,949.88
* c. Maximum Budget Limit .....	94,229.35
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	75,949.88
* e. Highest Budget With A Vote .....	94,229.35
* f. Highest Voted Amount (8e-8d) .....	18,279.47

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

* a. FY 2007-2008 BASE Budget .....	82,516.48
* b. FY 2007-2008 Maximum Budget .....	102,496.84
* c. FY 2007-2008 ANB .....	16
* d. FY 2007-2008 Adopted General Fund Budget .....	82,516.48
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	23,359,391.00	23,359,391.00
b. FY 2007-08 County ANB (Budgeted) .....	1,232	662
c. County Retirement Mill Value per ANB .....	18.96	35.29
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	836,539.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	16	N/A
f. District Debt Service Mill Value Per ANB .....	52.28	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

**County: Fergus**  
**District: 0272 King Colony 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	33,369.09	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	1,227.84	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	721,000.02	N/A
(e) District taxable valuation (Tax Year 2007)***	836,539.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 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 2008-2009

**County:** Fergus  
**District:** 0273 Moore 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 MOORE K-6	43	21,922.00	202,607.40 *	41	21,922.00	193,192.00
M1 MOORE 7-8	17	62,083.00	102,561.00 *	17	62,083.00	102,561.00
2. * DIRECT STATE AID .....						173,960.51
3. Quality Educator .....						23,952.71
4. At Risk Student .....						241.60
5. Indian Education For All .....						1,224.00
6. American Indian Achievement Gap .....						400.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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 .....						148.70
Related Services Block Grant Rate [RSBG] per ANB .....						49.56
Threshold to Determine Disproportionate Costs .....						1.428633351
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						8,922.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						1,012.63
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						9,934.63
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,973.60
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						2,944.26
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] .....						981.29
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						3,925.55
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						12,847.55

**County: Fergus**  
**District: 0273 Moore Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures	19,042.67	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	11,557.26	0.00	0.00
c. Reimbursement for disproportionate costs	1,012.63	0.00	0.00
If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4			

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	352,254.95
* c. Maximum Budget Limit .....	437,834.57
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	437,720.95
* e. Highest Budget With A Vote .....	437,834.57
* f. Highest Voted Amount (8e-8d) .....	113.62

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

* a. FY 2007-2008 BASE Budget .....	319,477.61
* b. FY 2007-2008 Maximum Budget .....	396,395.12
* c. FY 2007-2008 ANB .....	54
* d. FY 2007-2008 Adopted General Fund Budget .....	404,943.61
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	85,466.00

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	23,359,391.00	23,359,391.00
b. FY 2007-08 County ANB (Budgeted) .....	1,232	662
c. County Retirement Mill Value per ANB .....	18.96	35.29
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	3,259,227.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	54	N/A
f. District Debt Service Mill Value Per ANB .....	60.36	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

County: Fergus  
 District: 0273 Moore Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	122,794.69	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	4,896.96	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	2,661,093.99	N/A
(e) District taxable valuation (Tax Year 2007)***	3,259,227.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 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 2008-2009

**County:** Fergus  
**District:** 0274 Moore 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 MOORE HS 9-12	47	243,649.00	283,198.50 *	40	243,649.00	241,090.00
2. * DIRECT STATE AID .....						235,500.83
3. Quality Educator .....						19,204.15
4. At Risk Student .....						0.00
5. Indian Education For All .....						958.80
6. American Indian Achievement Gap .....						200.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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 .....						148.70
Related Services Block Grant Rate [RSBG] per ANB .....						49.56
Threshold to Determine Disproportionate Costs .....						1.428633351
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						6,988.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						4,800.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						11,788.90
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,329.32
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						2,306.34
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] .....						768.68
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						3,075.02
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						10,063.92

County: Fergus  
 District: 0274 Moore H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	0.00	22,909.12	0.00
b. FY2006-2007 amount to avoid reversion	0.00	7,636.05	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	4,800.00	0.00

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	459,277.14
* c. Maximum Budget Limit .....	573,117.57
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	555,413.66
* e. Highest Budget With A Vote .....	573,117.57
* f. Highest Voted Amount (8e-8d) .....	17,703.91

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

* a. FY 2007-2008 BASE Budget .....	394,316.81
* b. FY 2007-2008 Maximum Budget .....	490,481.86
* c. FY 2007-2008 ANB .....	37
* d. FY 2007-2008 Adopted General Fund Budget .....	490,453.33
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	96,136.52

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	23,359,391.00	23,359,391.00
b. FY 2007-08 County ANB (Budgeted) .....	1,232	662
c. County Retirement Mill Value per ANB .....	18.96	35.29
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	N/A	3,677,687.00
e. FY 2007-08 District ANB (Budgeted) .....	N/A	37
f. District Debt Service Mill Value Per ANB .....	N/A	99.40
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

County: Fergus  
 District: 0274 Moore 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	33.50
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	159,935.83
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,699.90
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	5,481,796.96
(e) District taxable valuation (Tax Year 2007)***	N/A	3,677,687.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,804.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2008-2009

**County:** Fergus  
**District:** 0280 Roy K-12 Schools

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 ROY K-6	30	21,922.00	141,393.00	27	21,922.00	127,261.80 *	
M1 ROY 7-8	9	62,083.00	54,315.00	13	62,083.00	78,442.00 *	
H1 ROY HS 9-12	31	243,649.00	186,914.50 *	29	243,649.00	174,870.00	
<b>2. * DIRECT STATE AID</b> .....							321,961.72
<b>3. Quality Educator</b> .....							29,440.48
<b>4. At Risk Student</b> .....							1,675.98
<b>5. Indian Education For All</b> .....							1,448.40
<b>6. American Indian Achievement Gap</b> .....							200.00
<b>7. SPECIAL EDUCATION FUNDING (FY2008-2009):</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 .....							148.70
Related Services Block Grant Rate [RSBG] per ANB .....							49.56
Threshold to Determine Disproportionate Costs .....							1.428633351
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							10,409.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							10,409.00
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							3,469.20
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							3,434.97
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] .....							1,144.84
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							4,579.81
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							14,988.81

County: Fergus  
 District: 0280 Roy K-12 Schools

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	8,472.87	5,887.92	14,360.79
b. FY2006-2007 amount to avoid reversion	8,255.18	5,778.63	14,033.81
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	0.00	0.00

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	624,942.98
* c. Maximum Budget Limit .....	773,854.82
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	737,687.75
* e. Highest Budget With A Vote .....	773,854.82
* f. Highest Voted Amount (8e-8d) .....	36,167.07

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

* a. FY 2007-2008 BASE Budget .....	605,255.23
* b. FY 2007-2008 Maximum Budget .....	748,124.45
* c. FY 2007-2008 ANB .....	70
* d. FY 2007-2008 Adopted General Fund Budget .....	718,000.00
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	112,744.77

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	23,359,391.00	23,359,391.00
b. FY 2007-08 County ANB (Budgeted) .....	1,232	662
c. County Retirement Mill Value per ANB .....	18.96	35.29
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	957,059.00	957,059.00
e. FY 2007-08 District ANB (Budgeted) .....	43	27
f. District Debt Service Mill Value Per ANB .....	22.26	35.45
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

**County: Fergus**  
**District: 0280 Roy K-12 Schools**

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.84	33.50
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	105,040.06	139,302.10
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	3,069.60	1,995.24
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	2,253,005.31	4,733,460.89
(e) District taxable valuation (Tax Year 2007)***	957,059.00	957,059.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	1,296.00	3,776.00

\*\*\* 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 2008-2009

**County:** Fergus  
**District:** 0281 Denton 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 DENTON K-6	57	21,922.00	268,492.80	57	21,922.00	268,492.80 *
M1 DENTON 7-8	17	62,083.00	102,561.00	21	62,083.00	126,672.00 *
2. * DIRECT STATE AID .....						214,188.91
3. Quality Educator .....						26,921.70
4. At Risk Student .....						2,186.74
5. Indian Education For All .....						1,591.20
6. American Indian Achievement Gap .....						1,800.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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 .....						148.70
Related Services Block Grant Rate [RSBG] per ANB .....						49.56
Threshold to Determine Disproportionate Costs .....						1.428633351
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						11,003.80
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						28.11
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						11,031.91
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,667.44
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						3,631.25
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] .....						1,210.26
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						4,841.51
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						15,845.31

**County: Fergus**  
**District: 0281 Denton Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures	23,067.86	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	16,097.62	0.00	0.00
c. Reimbursement for disproportionate costs	28.11	0.00	0.00
If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4			

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	432,747.13
* c. Maximum Budget Limit .....	537,400.70
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	537,441.45
* e. Highest Budget With A Vote .....	537,560.48
* f. Highest Voted Amount (8e-8d) .....	119.03

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

* a. FY 2007-2008 BASE Budget .....	432,866.16
* b. FY 2007-2008 Maximum Budget .....	536,927.09
* c. FY 2007-2008 ANB .....	79
* d. FY 2007-2008 Adopted General Fund Budget .....	537,560.48
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	104,694.32

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	23,359,391.00	23,359,391.00
b. FY 2007-08 County ANB (Budgeted) .....	1,232	662
c. County Retirement Mill Value per ANB .....	18.96	35.29
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	3,583,418.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	79	N/A
f. District Debt Service Mill Value Per ANB .....	45.36	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

County: Fergus  
 District: 0281 Denton 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	166,742.20	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	6,392.96	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	3,608,136.73	N/A
(e) District taxable valuation (Tax Year 2007)***	3,583,418.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	25.00	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 2008-2009

**County:** Fergus  
**District:** 0282 Denton 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 DENTON HS 9-12	44	243,649.00	265,155.00	48	243,649.00	289,212.00 *	
2. * DIRECT STATE AID							238,188.87
3. Quality Educator							20,381.40
4. At Risk Student							162.35
5. Indian Education For All							979.20
6. American Indian Achievement Gap							1,200.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):							
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							148.70
Related Services Block Grant Rate [RSBG] per ANB							49.56
Threshold to Determine Disproportionate Costs							1.428633351
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							6,542.80
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							3,278.55
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							9,821.35
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							2,180.64
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							2,159.12
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]							719.61
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							2,878.73
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							9,421.53

County: Fergus  
 District: 0282 Denton H S

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures	0.00	23,233.26	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	0.00	10,525.37	0.00
c. Reimbursement for disproportionate costs	0.00	3,278.55	0.00
If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4			

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	463,633.90
* c. Maximum Budget Limit .....	577,407.29
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	569,127.70
* e. Highest Budget With A Vote .....	577,407.29
* f. Highest Voted Amount (8e-8d) .....	8,279.59

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

* a. FY 2007-2008 BASE Budget .....	469,598.32
* b. FY 2007-2008 Maximum Budget .....	585,580.57
* c. FY 2007-2008 ANB .....	52
* d. FY 2007-2008 Adopted General Fund Budget .....	575,092.12
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	105,493.80

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	23,359,391.00	23,359,391.00
b. FY 2007-08 County ANB (Budgeted) .....	1,232	662
c. County Retirement Mill Value per ANB .....	18.96	35.29
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	N/A	3,722,948.00
e. FY 2007-08 District ANB (Budgeted) .....	N/A	52
f. District Debt Service Mill Value Per ANB .....	N/A	71.60
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

County: Fergus  
 District: 0282 Denton 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	33.50
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	190,853.33
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	5,233.36
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	6,568,904.12
(e) District taxable valuation (Tax Year 2007)***	N/A	3,722,948.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,846.00

\*\*\* 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 2008-2009

**County:** Fergus  
**District:** 0288 Spring Creek Colony 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	SPRING CREEK K-8	9	21,922.00	42,436.80	10	21,922.00	47,151.00 *
2.	* DIRECT STATE AID .....						30,875.63
3.	Quality Educator .....						3,042.00
4.	At Risk Student .....						0.00
5.	Indian Education For All .....						204.00
6.	American Indian Achievement Gap .....						0.00
7.	<b>SPECIAL EDUCATION FUNDING (FY2008-2009):</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.						
	Block Grant Eligibility Status? .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						148.70
	Related Services Block Grant Rate [RSBG] per ANB .....						49.56
	Threshold to Determine Disproportionate Costs .....						1.428633351
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,338.30
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs .....						2,785.93
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						4,124.23
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						446.04
	<b>Required Local Match</b>						
	* f(i). District's Required Match for IBG [7a X 0.33] .....						441.64
	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] .....						147.19
	* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						588.83
	<b>Minimum Special Education Budget To Avoid Reversions</b>						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,927.13

**County: Fergus**  
**District: 0288 Spring Creek Colony Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	9,323.54	0.00	0.00
b. FY2006-2007 amount to avoid reversion	1,651.03	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	2,785.93	0.00	0.00

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	64,456.74
* c. Maximum Budget Limit .....	81,013.50
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	64,456.74
* e. Highest Budget With A Vote .....	81,013.50
* f. Highest Voted Amount (8e-8d) .....	16,556.76

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

* a. FY 2007-2008 BASE Budget .....	63,566.72
* b. FY 2007-2008 Maximum Budget .....	79,483.25
* c. FY 2007-2008 ANB .....	10
* d. FY 2007-2008 Adopted General Fund Budget .....	63,566.72
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	0.00

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	23,359,391.00	23,359,391.00
b. FY 2007-08 County ANB (Budgeted) .....	1,232	662
c. County Retirement Mill Value per ANB .....	18.96	35.29
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	79,745.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	10	N/A
f. District Debt Service Mill Value Per ANB .....	7.97	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

**County: Fergus**  
**District: 0288 Spring Creek Colony 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	23,676.06	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	2,042.72	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	535,979.38	N/A
(e) District taxable valuation (Tax Year 2007)***	79,745.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	456.00	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 2008-2009

**County:** Fergus  
**District:** 0291 Winifred K-12 Schools

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 WINIFRED K-6	43	21,922.00	202,607.40	41	21,922.00	193,192.00 *
M1 WINIFRED 7-8	6	62,083.00	36,214.50	12	62,083.00	72,411.00 *
H1 WINIFRED HS 9-12	44	243,649.00	265,155.00	46	243,649.00	277,184.50 *
<b>2. * DIRECT STATE AID</b>						389,087.35
<b>3. Quality Educator</b>						35,916.89
<b>4. At Risk Student</b>						6,046.44
<b>5. Indian Education For All</b>						2,019.60
<b>6. American Indian Achievement Gap</b>						0.00
<b>7. SPECIAL EDUCATION FUNDING (FY2008-2009):</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						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						13,829.10
* 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]						13,829.10
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						4,609.08
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						4,563.60
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]						1,521.00
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						6,084.60
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						19,913.70

**County: Fergus**  
**District: 0291 Winifred K-12 Schools**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	14,962.27	12,745.63	27,707.90
b. FY2006-2007 amount to avoid reversion	10,731.74	9,287.08	20,018.82
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	0.00	0.00

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	99%
* b. BASE Budget .....	761,540.51
* c. Maximum Budget Limit .....	946,507.33
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	925,149.63
* e. Highest Budget With A Vote .....	946,507.33
* f. Highest Voted Amount (8e-8d) .....	21,357.70

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

* a. FY 2007-2008 BASE Budget .....	766,427.51
* b. FY 2007-2008 Maximum Budget .....	947,277.77
* c. FY 2007-2008 ANB .....	103
* d. FY 2007-2008 Adopted General Fund Budget .....	930,036.63
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	163,609.12

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	23,359,391.00	23,359,391.00
b. FY 2007-08 County ANB (Budgeted) .....	1,232	662
c. County Retirement Mill Value per ANB .....	18.96	35.29
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	1,390,739.00	1,390,739.00
e. FY 2007-08 District ANB (Budgeted) .....	54	49
f. District Debt Service Mill Value Per ANB .....	25.75	28.38
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

**County: Fergus**  
**District: 0291 Winifred K-12 Schools**

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.84	33.50
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	122,794.69	184,673.01
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	3,990.48	3,606.78
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	2,642,202.94	6,307,372.97
(e) District taxable valuation (Tax Year 2007)***	1,390,739.00	1,390,739.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	1,251.00	4,917.00

\*\*\* 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 2008-2009

**County:** Fergus  
**District:** 1218 Ayers 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 AYERS K-8	15	21,922.00	70,719.00	16	21,922.00	75,432.00 *	
2. * DIRECT STATE AID							43,517.24
3. Quality Educator							3,042.00
4. At Risk Student							0.00
5. Indian Education For All							326.40
6. American Indian Achievement Gap							0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):							
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							148.70
Related Services Block Grant Rate [RSBG] per ANB							49.56
Threshold to Determine Disproportionate Costs							1.428633351
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							2,230.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							2,800.66
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							5,031.16
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							743.40
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							736.07
f(ii) District's Required Match for RSBG [7b X 0.33]							N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]							245.32
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							981.39
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							3,211.89

County: Fergus  
 District: 1218 Ayers Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures	11,719.12	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	3,302.08	0.00	0.00
c. Reimbursement for disproportionate costs	2,800.66	0.00	0.00
If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4			

**8. FY2009 BUDGET LIMITS**

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b.	BASE Budget .....	88,592.58
* c.	Maximum Budget Limit .....	111,528.12
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	88,592.58
* e.	Highest Budget With A Vote .....	111,528.12
* f.	Highest Voted Amount (8e-8d) .....	22,935.54

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

* a.	FY 2007-2008 BASE Budget .....	86,455.55
* b.	FY 2007-2008 Maximum Budget .....	108,891.48
* c.	FY 2007-2008 ANB .....	16
* d.	FY 2007-2008 Adopted General Fund Budget .....	86,455.55
* e.	FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	23,359,391.00	23,359,391.00
b. FY 2007-08 County ANB (Budgeted) .....	1,232	662
c. County Retirement Mill Value per ANB .....	18.96	35.29
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	109,563.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	16	N/A
f. District Debt Service Mill Value Per ANB .....	6.85	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Fergus  
 District: 1218 Ayers Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	33,369.09	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	2,353.29	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	744,454.40	N/A
(e) District taxable valuation (Tax Year 2007)***	109,563.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	635.00	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.