



**PRELIMINARY BUDGET DATA SHEET  
FY 2009-2010**

**County: 16 Gallatin**  
**District: 0347 Manhattan School**

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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 MANHATTAN K-6   | 226          | 22,580.00 | 1,092,597.00       | 237                  | 22,580.00 | 1,145,515.80*      |
| M1 MANHATTAN 7-8   | 96           | 63,945.00 | 594,648.00         | 103                  | 63,945.00 | 637,827.50*        |
| 2. * DIRECT STATE AID .....  |              |           |                    |                      |           | 835,831.13         |
| 3. Quality Educator .....  |              |           |                    |                      |           | 91,825.81          |
| 4. At Risk Student .....   |              |           |                    |                      |           | 0.00               |
| 5. Indian Education For All .....  |              |           |                    |                      |           | 6,936.00           |
| 6. American Indian Achievement Gap .....   |              |           |                    |                      |           | 400.00             |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |           |                    |                      |           |                    |
| 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 .....   |              |           |                    |                      |           | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           | 49.92              |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           | 48,225.94          |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |           |                    |                      |           | 16,074.24          |
| c. Reimbursement for Disproportionate Costs .....  |              |           |                    |                      |           | 0.00               |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....  |              |           |                    |                      |           | 64,300.18          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           | N/A                |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |           |                    |                      |           | 15,914.56          |
| f(ii). District's Required Match for RSBG [7b X 0.33] .....  |              |           |                    |                      |           | 5,304.50           |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....  |              |           |                    |                      |           | N/A                |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....   |              |           |                    |                      |           | 21,219.06          |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....   |              |           |                    |                      |           | 85,519.24          |

County: 16 Gallatin  
 District: 0347 Manhattan School

**Reimbursement For Disproportionate Costs**

|  | EL         | HS   | K12  |
|--|------------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 133,442.59 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 93,133.58  | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00       | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |       |              |
|--|-------|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | ..... | 91%          |
| *b. BASE Budget  | ..... | 1,685,076.70 |
| *c. Maximum Budget Limit   | ..... | 2,091,843.45 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | ..... | 2,099,554.39 |
| *e. Highest Budget With A Vote   | ..... | 2,112,898.02 |
| *f. Highest Voted Amount (8e-8d)   | ..... | 13,343.63    |

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

|  |       |              |
|--|-------|--------------|
| *a. FY 2008-2009 BASE Budget                           | ..... | 1,696,680.31 |
| *b. FY 2008-2009 Maximum Budget                        | ..... | 2,094,029.40 |
| *c. FY 2008-2009 ANB                                   | ..... | 351          |
| *d. FY 2008-2009 Adopted General Fund Budget           | ..... | 2,111,158.00 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | ..... | 414,477.69   |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 5,699,773   | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 351         | N/A         |
| f. District Debt Service Mill Value Per ANB | 16.24       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0347 Manhattan School

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>  | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)  | 20.90             | N/A                |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 660,781.86        | N/A                |
| (c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment         | 26,249.62         | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]  | 14,358,957.93     | N/A                |
| (e) District taxable valuation (Tax Year 2008)***   | 5,699,773         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001         | 8,659.00          | 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0348 Manhattan High School**

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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |            |                    | 3 Year Avg ANB       |            |                    |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|
|  | *Budget Unit | ANB        | *Basic Entitlement | *Per ANB Entitlement | ANB        | *Basic Entitlement |
| H1 MANHATTAN HS 9-12   | 207          | 250,958.00 | 1,276,465.50       | 217                  | 250,958.00 | 1,337,588.00*      |
| 2. * DIRECT STATE AID .....  |              |            |                    |                      |            | 710,080.06         |
| 3. Quality Educator .....  |              |            |                    |                      |            | 62,075.05          |
| 4. At Risk Student .....   |              |            |                    |                      |            | 0.00               |
| 5. Indian Education For All .....  |              |            |                    |                      |            | 4,426.80           |
| 6. American Indian Achievement Gap .....   |              |            |                    |                      |            | 0.00               |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |            |                    |                      |            |                    |
| 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 .....   |              |            |                    |                      |            | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |            |                    |                      |            | 49.92              |
| Threshold to Determine Disproportionate Costs .....  |              |            |                    |                      |            | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |            |                    |                      |            |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |            |                    |                      |            | 31,002.39          |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |            |                    |                      |            | 10,333.44          |
| c. Reimbursement for Disproportionate Costs .....  |              |            |                    |                      |            | 0.00               |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....  |              |            |                    |                      |            | 41,335.83          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |            |                    |                      |            |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |            |                    |                      |            | N/A                |
| <b>Required Local Match</b>  |              |            |                    |                      |            |                    |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |            |                    |                      |            | 10,230.79          |
| f(ii). District's Required Match for RSBG [7b X 0.33] .....  |              |            |                    |                      |            | 3,410.04           |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....  |              |            |                    |                      |            | N/A                |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....   |              |            |                    |                      |            | 13,640.83          |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |            |                    |                      |            |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....   |              |            |                    |                      |            | 54,976.66          |

County: 16 Gallatin  
 District: 0348 Manhattan High School

**Reimbursement For Disproportionate Costs**

|  | EL   | HS        | K12  |
|--|------|-----------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 0.00 | 77,067.80 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 0.00 | 54,859.51 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00 | 0.00      | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |              |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 87%          |
| *b. BASE Budget  | 1,395,208.81 |
| *c. Maximum Budget Limit   | 1,732,345.85 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 1,694,479.62 |
| *e. Highest Budget With A Vote   | 1,732,345.85 |
| *f. Highest Voted Amount (8e-8d)   | 37,866.23    |

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

|  |              |
|--|--------------|
| *a. FY 2008-2009 BASE Budget                           | 1,427,287.19 |
| *b. FY 2008-2009 Maximum Budget                        | 1,765,791.53 |
| *c. FY 2008-2009 ANB                                   | 229          |
| *d. FY 2008-2009 Adopted General Fund Budget           | 1,726,558.00 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 299,270.81   |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | N/A         | 9,222,700   |
| e. FY 2008-09 District ANB (Budgeted)       | N/A         | 229         |
| f. District Debt Service Mill Value Per ANB | N/A         | 40.27       |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0348 Manhattan High School

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | N/A               | 34.00              |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | N/A               | 569,413.36         |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | N/A               | 18,160.62          |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | N/A               | 19,977,515.32      |
| (e) District taxable valuation (Tax Year 2008)***  | N/A               | 9,222,700          |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | N/A               | 10,755.00          |

\*\*\* 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0350 Bozeman 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |                      |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|----------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement | *Per ANB Entitlement |
| E1 BOZEMAN K-6   | 2,926        | 22,580.00 | 13,726,867.20*     | 2,835                | 22,580.00 | 13,303,062.00      |                      |
| M1 BOZEMAN 7-8   | 779          | 63,945.00 | 4,692,306.50*      | 807                  | 63,945.00 | 4,855,329.50       |                      |
| <b>2. * DIRECT STATE AID</b> .....   |              |           |                    |                      |           |                    | 8,272,047.32         |
| <b>3. Quality Educator</b> .....   |              |           |                    |                      |           |                    | 818,897.27           |
| <b>4. At Risk Student</b> .....  |              |           |                    |                      |           |                    | 0.00                 |
| <b>5. Indian Education For All</b> .....   |              |           |                    |                      |           |                    | 75,582.00            |
| <b>6. American Indian Achievement Gap</b> .....  |              |           |                    |                      |           |                    | 15,400.00            |
| <b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</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 .....   |              |           |                    |                      |           |                    | 149.77               |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           |                    | 49.92                |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           |                    | 1.531080481          |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           |                    | 554,897.85           |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |           |                    |                      |           |                    | 184,953.60           |
| c. Reimbursement for Disproportionate Costs .....  |              |           |                    |                      |           |                    | 361,550.97           |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....  |              |           |                    |                      |           |                    | 1,101,402.42         |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           |                    | N/A                  |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |           |                    |                      |           |                    | 183,116.29           |
| f(ii). District's Required Match for RSBG [7b X 0.33] .....  |              |           |                    |                      |           |                    | 61,034.69            |
| * 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<br>[7f(i) + 7f(ii) + 7f(iii)] .....  |              |           |                    |                      |           |                    | 244,150.98           |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions<br>[7a + 7b + 7f(iv)] .....  |              |           |                    |                      |           |                    | 984,002.43           |

County: 16 Gallatin  
 District: 0350 Bozeman Elem

**Reimbursement For Disproportionate Costs**

|  | EL           | HS   | K12  |
|--|--------------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 2,245,051.85 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 875,965.99   | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 361,550.97   | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |               |
|--|---------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 100%          |
| *b. BASE Budget  | 17,256,401.62 |
| *c. Maximum Budget Limit   | 21,618,382.81 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 21,433,771.57 |
| *e. Highest Budget With A Vote   | 21,618,382.81 |
| *f. Highest Voted Amount (8e-8d)   | 184,611.24    |

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

|  |               |
|--|---------------|
| *a. FY 2008-2009 BASE Budget                           | 16,634,870.05 |
| *b. FY 2008-2009 Maximum Budget                        | 20,827,243.27 |
| *c. FY 2008-2009 ANB                                   | 3,626         |
| *d. FY 2008-2009 Adopted General Fund Budget           | 20,827,240.00 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 4,177,369.95  |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 111,481,581 | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 3,626       | N/A         |
| f. District Debt Service Mill Value Per ANB | 30.75       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0350 Bozeman Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 20.90             | N/A                |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 6,224,556.91      | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 443,808.05        | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 139,368,827.66    | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 111,481,581       | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 27,887.00         | 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0351 Bozeman 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |            |                    | 3 Year Avg ANB       |            |                    |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|
|  | *Budget Unit | ANB        | *Basic Entitlement | *Per ANB Entitlement | ANB        | *Basic Entitlement |
| H1 BOZEMAN HS 9-12   | 1,905        | 250,958.00 | 11,244,042.50      | 1,948                | 250,958.00 | 11,494,238.00*     |
| 2. * DIRECT STATE AID  |              |            |                    |                      |            | 5,250,102.61       |
| 3. Quality Educator  |              |            |                    |                      |            | 429,061.93         |
| 4. At Risk Student   |              |            |                    |                      |            | 0.00               |
| 5. Indian Education For All  |              |            |                    |                      |            | 39,739.20          |
| 6. American Indian Achievement Gap   |              |            |                    |                      |            | 6,600.00           |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |            |                    |                      |            |                    |
| 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   |              |            |                    |                      |            | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB   |              |            |                    |                      |            | 49.92              |
| Threshold to Determine Disproportionate Costs  |              |            |                    |                      |            | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |            |                    |                      |            |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |            |                    |                      |            | 285,311.85         |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |            |                    |                      |            | 95,097.60          |
| c. Reimbursement for Disproportionate Costs  |              |            |                    |                      |            | 88,968.31          |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  |              |            |                    |                      |            | 469,377.76         |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |            |                    |                      |            |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |            |                    |                      |            | N/A                |
| <b>Required Local Match</b>  |              |            |                    |                      |            |                    |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |            |                    |                      |            | 94,152.91          |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |            |                    |                      |            | 31,382.21          |
| * 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)]   |              |            |                    |                      |            | 125,535.12         |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |            |                    |                      |            |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |            |                    |                      |            | 505,944.57         |

County: 16 Gallatin  
 District: 0351 Bozeman H S

**Reimbursement For Disproportionate Costs**

|  | <u>EL</u> | <u>HS</u>  | <u>K12</u> |
|--|-----------|------------|------------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 0.00      | 992,043.16 | 0.00       |
| b. FY2007-2008 amount to avoid reversion   | 0.00      | 502,666.19 | 0.00       |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00      | 88,968.31  | 0.00       |

**8. FY2010 BUDGET LIMITS:**

|  |               |
|--|---------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 100%          |
| *b. BASE Budget  | 10,528,686.79 |
| *c. Maximum Budget Limit   | 13,159,352.65 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 13,081,887.58 |
| *e. Highest Budget With A Vote   | 13,159,352.65 |
| *f. Highest Voted Amount (8e-8d)   | 77,465.07     |

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

|  |               |
|--|---------------|
| *a. FY 2008-2009 BASE Budget                           | 10,425,241.21 |
| *b. FY 2008-2009 Maximum Budget                        | 13,023,442.24 |
| *c. FY 2008-2009 ANB                                   | 1,987         |
| *d. FY 2008-2009 Adopted General Fund Budget           | 13,023,442.00 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 2,553,200.79  |

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

|   | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| <b>County</b>                               |                   |                    |
| a. Tax Year 2008 County Taxable Value       | 209,614,837       | 209,614,837        |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516             | 3,350              |
| c. County Retirement Mill Value per ANB     | 27.89             | 62.57              |
| <b>District</b>                             |                   |                    |
| d. Tax Year 2008 District Taxable Value     | N/A               | 130,849,352        |
| e. FY 2008-09 District ANB (Budgeted)       | N/A               | 1,987              |
| f. District Debt Service Mill Value Per ANB | N/A               | 65.85              |
| <b>Statewide</b>                            |                   |                    |
| g. Statewide Retirement Mill Value per ANB  | 25.10             | 52.18              |
| h. Facility Guaranteed Mill Value per ANB   | 29.04             | 60.37              |

County: 16 Gallatin  
 District: 0351 Bozeman H S

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | N/A               | 34.00              |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | N/A               | 4,096,622.01       |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | N/A               | 184,779.15         |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | N/A               | 145,567,639.44     |
| (e) District taxable valuation (Tax Year 2008)***  | N/A               | 130,849,352        |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | N/A               | 14,718.00          |

\*\*\* 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0354 Willow 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |                      |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|----------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement | *Per ANB Entitlement |
| E1 WILLOW CREEK K-6  | 15           | 22,580.00 | 72,834.00          | 25                   | 22,580.00 | 121,365.00*        |                      |
| M1 WILLOW CREEK 7-8  | 5            | 63,945.00 | 31,085.00          | 8                    | 63,945.00 | 49,730.00*         |                      |
| <b>2. * DIRECT STATE AID</b>   |              |           |                    |                      |           |                    | 115,156.15           |
| <b>3. Quality Educator</b>   |              |           |                    |                      |           |                    | 17,561.47            |
| <b>4. At Risk Student</b>  |              |           |                    |                      |           |                    | 0.00                 |
| <b>5. Indian Education For All</b>   |              |           |                    |                      |           |                    | 673.20               |
| <b>6. American Indian Achievement Gap</b>  |              |           |                    |                      |           |                    | 0.00                 |
| <b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</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   |              |           |                    |                      |           |                    | 149.77               |
| Related Services Block Grant Rate [RSBG] per ANB   |              |           |                    |                      |           |                    | 49.92                |
| Threshold to Determine Disproportionate Costs  |              |           |                    |                      |           |                    | 1.531080481          |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |           |                    |                      |           |                    | 2,995.40             |
| * 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]  |              |           |                    |                      |           |                    | 2,995.40             |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |           |                    |                      |           |                    | 998.40               |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |           |                    |                      |           |                    | 988.48               |
| 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]  |              |           |                    |                      |           |                    | 329.47               |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |           |                    |                      |           |                    | 1,317.95             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |           |                    |                      |           |                    | 4,313.35             |

County: 16 Gallatin  
 District: 0354 Willow Creek Elem

**Reimbursement For Disproportionate Costs**

|  | EL       | HS   | K12  |
|--|----------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 7,988.86 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 7,873.62 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00     | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |            |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 75%        |
| *b. BASE Budget  | 228,923.59 |
| *c. Maximum Budget Limit   | 281,845.42 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 286,296.45 |
| *e. Highest Budget With A Vote   | 306,960.77 |
| *f. Highest Voted Amount (8e-8d)   | 20,664.32  |

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

|  |            |
|--|------------|
| *a. FY 2008-2009 BASE Budget                           | 249,587.91 |
| *b. FY 2008-2009 Maximum Budget                        | 306,960.77 |
| *c. FY 2008-2009 ANB                                   | 38         |
| *d. FY 2008-2009 Adopted General Fund Budget           | 306,960.77 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 57,372.86  |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 1,341,723   | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 38          | N/A         |
| f. District Debt Service Mill Value Per ANB | 35.31       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0354 Willow Creek Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 20.90             | N/A                |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 96,609.04         | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 3,013.55          | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 2,082,112.13      | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 1,341,723         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 740.00            | 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0355 Willow Creek 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |            |                    | 3 Year Avg ANB       |            |                    |                      |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|----------------------|
|  | *Budget Unit | ANB        | *Basic Entitlement | *Per ANB Entitlement | ANB        | *Basic Entitlement | *Per ANB Entitlement |
| H1 WILLOW CREEK HS 9-12  | 16           | 250,958.00 | 99,428.00          | 20                   | 250,958.00 | 124,265.00*        |                      |
| 2. * DIRECT STATE AID  |              |            |                    |                      |            |                    | 167,724.68           |
| 3. Quality Educator  |              |            |                    |                      |            |                    | 16,289.91            |
| 4. At Risk Student   |              |            |                    |                      |            |                    | 0.00                 |
| 5. Indian Education For All  |              |            |                    |                      |            |                    | 408.00               |
| 6. American Indian Achievement Gap   |              |            |                    |                      |            |                    | 0.00                 |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |            |                    |                      |            |                    |                      |
| 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   |              |            |                    |                      |            |                    | 149.77               |
| Related Services Block Grant Rate [RSBG] per ANB   |              |            |                    |                      |            |                    | 49.92                |
| Threshold to Determine Disproportionate Costs  |              |            |                    |                      |            |                    | 1.531080481          |
| <b>Special Education Allowable Cost Payments</b>   |              |            |                    |                      |            |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |            |                    |                      |            |                    | 2,396.32             |
| * 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]  |              |            |                    |                      |            |                    | 2,396.32             |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |            |                    |                      |            |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |            |                    |                      |            |                    | 798.72               |
| <b>Required Local Match</b>  |              |            |                    |                      |            |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |            |                    |                      |            |                    | 790.79               |
| 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]  |              |            |                    |                      |            |                    | 263.58               |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |            |                    |                      |            |                    | 1,054.37             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |            |                    |                      |            |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |            |                    |                      |            |                    | 3,450.69             |

County: 16 Gallatin  
 District: 0355 Willow Creek H S

**Reimbursement For Disproportionate Costs**

|  | EL   | HS       | K12  |
|--|------|----------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 0.00 | 5,551.03 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 0.00 | 4,972.81 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00 | 0.00     | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |            |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 75%        |
| *b. BASE Budget  | 320,550.65 |
| *c. Maximum Budget Limit   | 396,713.51 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 406,870.16 |
| *e. Highest Budget With A Vote   | 413,081.49 |
| *f. Highest Voted Amount (8e-8d)   | 6,211.33   |

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

|  |            |
|--|------------|
| *a. FY 2008-2009 BASE Budget                           | 324,088.06 |
| *b. FY 2008-2009 Maximum Budget                        | 401,811.80 |
| *c. FY 2008-2009 ANB                                   | 23         |
| *d. FY 2008-2009 Adopted General Fund Budget           | 410,407.57 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 86,319.51  |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | N/A         | 1,161,772   |
| e. FY 2008-09 District ANB (Budgeted)       | N/A         | 23          |
| f. District Debt Service Mill Value Per ANB | N/A         | 50.51       |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0355 Willow Creek H S

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | N/A               | 34.00              |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | N/A               | 134,977.85         |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | N/A               | 1,427.47           |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | N/A               | 4,637,780.88       |
| (e) District taxable valuation (Tax Year 2008)***  | N/A               | 1,161,772          |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | N/A               | 3,476.00           |

\*\*\* 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**Revision #1**

**County: 16 Gallatin**

**District: 0357 Springhill 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 SPRINGHILL K-8  | 13           | 22,580.00 | 63,125.40*         | 11                   | 22,580.00 | 53,416.00          |
| 2. * DIRECT STATE AID  |              |           |                    |                      |           | 38,310.31          |
| 3. Quality Educator  |              |           |                    |                      |           | 3,042.00           |
| 4. At Risk Student   |              |           |                    |                      |           | 0.00               |
| 5. * Indian Education For All  |              |           |                    |                      |           | 265.20             |
| 6. American Indian Achievement Gap   |              |           |                    |                      |           | 0.00               |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |           |                    |                      |           |                    |
| 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   |              |           |                    |                      |           | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB   |              |           |                    |                      |           | 49.92              |
| Threshold to Determine Disproportionate Costs  |              |           |                    |                      |           | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |           |                    |                      |           | 1,947.01           |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |           |                    |                      |           | N/A                |
| c. Reimbursement for Disproportionate Costs  |              |           |                    |                      |           | 959.14             |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  |              |           |                    |                      |           | 2,906.15           |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |           |                    |                      |           | 648.96             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |           |                    |                      |           | 642.51             |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |           |                    |                      |           | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  |              |           |                    |                      |           | 214.16             |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |           |                    |                      |           | 856.67             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |           |                    |                      |           | 2,803.68           |

County: 16 Gallatin  
 District: 0357 Springhill Elem

**Reimbursement For Disproportionate Costs**

|  | EL       | HS   | K12  |
|--|----------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 5,253.00 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 1,864.80 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 959.14   | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |           |
|--|-----------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 100%      |
| *b. BASE Budget  | 76,199.71 |
| *c. Maximum Budget Limit   | 95,473.86 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 92,708.91 |
| *e. Highest Budget With A Vote   | 95,473.86 |
| *f. Highest Voted Amount (8e-8d)   | 2,764.95  |

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

|  |           |
|--|-----------|
| *a. FY 2008-2009 BASE Budget                           | 61,684.70 |
| *b. FY 2008-2009 Maximum Budget                        | 77,053.44 |
| *c. FY 2008-2009 ANB                                   | 10        |
| *d. FY 2008-2009 Adopted General Fund Budget           | 81,513.90 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 16,509.20 |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 474,653     | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 10          | N/A         |
| f. District Debt Service Mill Value Per ANB | 47.47       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0357 Springhill Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 20.90             | N/A                |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 24,382.77         | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 1,036.10          | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 531,254.38        | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 474,653           | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 57.00             | 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0359 Cottonwood 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |                      |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|----------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement | *Per ANB Entitlement |
| E1 COTTONWOOD K-8  | 11           | 22,580.00 | 53,416.00          | 13                   | 22,580.00 | 63,125.40*         |                      |
| 2. * DIRECT STATE AID  |              |           |                    |                      |           |                    | 38,310.31            |
| 3. Quality Educator  |              |           |                    |                      |           |                    | 4,715.10             |
| 4. At Risk Student   |              |           |                    |                      |           |                    | 0.00                 |
| 5. Indian Education For All  |              |           |                    |                      |           |                    | 265.20               |
| 6. American Indian Achievement Gap   |              |           |                    |                      |           |                    | 0.00                 |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |           |                    |                      |           |                    |                      |
| 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   |              |           |                    |                      |           |                    | 149.77               |
| Related Services Block Grant Rate [RSBG] per ANB   |              |           |                    |                      |           |                    | 49.92                |
| Threshold to Determine Disproportionate Costs  |              |           |                    |                      |           |                    | 1.531080481          |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |           |                    |                      |           |                    | 1,647.47             |
| * 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]  |              |           |                    |                      |           |                    | 1,647.47             |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |           |                    |                      |           |                    | 549.12               |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |           |                    |                      |           |                    | 543.67               |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |           |                    |                      |           |                    | N/A                  |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  |              |           |                    |                      |           |                    | 181.21               |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |           |                    |                      |           |                    | 724.88               |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |           |                    |                      |           |                    | 2,372.35             |

County: 16 Gallatin  
 District: 0359 Cottonwood Elem

**Reimbursement For Disproportionate Costs**

|  | EL       | HS   | K12  |
|--|----------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 4,536.00 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 3,108.01 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00     | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |           |
|--|-----------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 75%       |
| *b. BASE Budget  | 76,070.73 |
| *c. Maximum Budget Limit   | 93,980.61 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 83,982.53 |
| *e. Highest Budget With A Vote   | 96,179.00 |
| *f. Highest Voted Amount (8e-8d)   | 12,196.47 |

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

|  |            |
|--|------------|
| *a. FY 2008-2009 BASE Budget                           | 83,466.85  |
| *b. FY 2008-2009 Maximum Budget                        | 102,897.14 |
| *c. FY 2008-2009 ANB                                   | 15         |
| *d. FY 2008-2009 Adopted General Fund Budget           | 96,179.00  |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 7,911.80   |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 528,472     | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 15          | N/A         |
| f. District Debt Service Mill Value Per ANB | 35.23       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0359 Cottonwood Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 20.90             | N/A                |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 32,702.27         | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 1,030.95          | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 705,024.30        | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 528,472           | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 177.00            | 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0360 Three Forks 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |                      |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|----------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement | *Per ANB Entitlement |
| E1 THREE FORKS K-6   | 297          | 22,580.00 | 1,433,737.80       | 291                  | 22,580.00 | 1,404,948.00*      |                      |
| M1 THREE FORKS 7-8   | 97           | 63,945.00 | 600,818.00         | 107                  | 63,945.00 | 662,490.50*        |                      |
| <b>2. * DIRECT STATE AID</b> .....   |              |           |                    |                      |           |                    | 962,821.69           |
| <b>3. Quality Educator</b> .....   |              |           |                    |                      |           |                    | 85,121.24            |
| <b>4. At Risk Student</b> .....  |              |           |                    |                      |           |                    | 0.00                 |
| <b>5. Indian Education For All</b> .....   |              |           |                    |                      |           |                    | 8,119.20             |
| <b>6. American Indian Achievement Gap</b> .....  |              |           |                    |                      |           |                    | 600.00               |
| <b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</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 .....   |              |           |                    |                      |           |                    | 149.77               |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           |                    | 49.92                |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           |                    | 1.531080481          |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           |                    | 59,009.38            |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |           |                    |                      |           |                    | 19,668.48            |
| c. Reimbursement for Disproportionate Costs .....  |              |           |                    |                      |           |                    | 0.00                 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....  |              |           |                    |                      |           |                    | 78,677.86            |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           |                    | N/A                  |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |           |                    |                      |           |                    | 19,473.10            |
| f(ii). District's Required Match for RSBG [7b X 0.33] .....  |              |           |                    |                      |           |                    | 6,490.60             |
| * 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<br>[7f(i) + 7f(ii) + 7f(iii)] .....  |              |           |                    |                      |           |                    | 25,963.70            |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions<br>[7a + 7b + 7f(iv)] .....  |              |           |                    |                      |           |                    | 104,641.56           |

County: 16 Gallatin  
 District: 0360 Three Forks Elem

**Reimbursement For Disproportionate Costs**

|  | EL         | HS   | K12  |
|--|------------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 133,515.19 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 98,747.11  | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00       | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |              |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 75%          |
| *b. BASE Budget  | 1,927,160.24 |
| *c. Maximum Budget Limit   | 2,385,490.20 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 2,029,600.92 |
| *e. Highest Budget With A Vote   | 2,385,490.20 |
| *f. Highest Voted Amount (8e-8d)   | 355,889.28   |

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

|  |              |
|--|--------------|
| *a. FY 2008-2009 BASE Budget                           | 1,934,902.32 |
| *b. FY 2008-2009 Maximum Budget                        | 2,403,852.72 |
| *c. FY 2008-2009 ANB                                   | 409          |
| *d. FY 2008-2009 Adopted General Fund Budget           | 2,037,343.00 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 102,440.68   |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 8,790,604   | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 409         | N/A         |
| f. District Debt Service Mill Value Per ANB | 21.49       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0360 Three Forks Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>  | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)  | 20.90             | N/A                |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 760,430.62        | N/A                |
| (c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment         | 32,435.34         | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]  | 16,570,898.56     | N/A                |
| (e) District taxable valuation (Tax Year 2008)***   | 8,790,604         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001         | 7,780.00          | 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0361 Three Forks 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |            |                    | 3 Year Avg ANB       |            |                    |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|
|  | *Budget Unit | ANB        | *Basic Entitlement | *Per ANB Entitlement | ANB        | *Basic Entitlement |
| H1 THREE FORKS HS 9-12   | 218          | 250,958.00 | 1,343,697.50*      | 205                  | 250,958.00 | 1,264,235.00       |
| 2. * DIRECT STATE AID .....  |              |            |                    |                      |            | 712,811.01         |
| 3. Quality Educator .....  |              |            |                    |                      |            | 50,156.50          |
| 4. At Risk Student .....   |              |            |                    |                      |            | 0.00               |
| 5. Indian Education For All .....  |              |            |                    |                      |            | 4,447.20           |
| 6. American Indian Achievement Gap .....   |              |            |                    |                      |            | 200.00             |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |            |                    |                      |            |                    |
| 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 .....   |              |            |                    |                      |            | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |            |                    |                      |            | 49.92              |
| Threshold to Determine Disproportionate Costs .....  |              |            |                    |                      |            | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |            |                    |                      |            |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |            |                    |                      |            | 32,649.86          |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |            |                    |                      |            | 10,882.56          |
| c. Reimbursement for Disproportionate Costs .....  |              |            |                    |                      |            | 0.00               |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....  |              |            |                    |                      |            | 43,532.42          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |            |                    |                      |            |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |            |                    |                      |            | N/A                |
| <b>Required Local Match</b>  |              |            |                    |                      |            |                    |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |            |                    |                      |            | 10,774.45          |
| f(ii). District's Required Match for RSBG [7b X 0.33] .....  |              |            |                    |                      |            | 3,591.24           |
| * 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<br>[7f(i) + 7f(ii) + 7f(iii)] .....  |              |            |                    |                      |            | 14,365.69          |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |            |                    |                      |            |                    |
| * g. Minimum Special Education Budget to Avoid Reversions<br>[7a + 7b + 7f(iv)] .....  |              |            |                    |                      |            | 57,898.11          |

County: 16 Gallatin  
 District: 0361 Three Forks H S

**Reimbursement For Disproportionate Costs**

|  | EL   | HS        | K12  |
|--|------|-----------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 0.00 | 53,802.48 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 0.00 | 51,797.58 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00 | 0.00      | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |              |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 75%          |
| *b. BASE Budget  | 1,391,473.49 |
| *c. Maximum Budget Limit   | 1,725,640.94 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 1,489,812.37 |
| *e. Highest Budget With A Vote   | 1,725,640.94 |
| *f. Highest Voted Amount (8e-8d)   | 235,828.57   |

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

|  |              |
|--|--------------|
| *a. FY 2008-2009 BASE Budget                           | 1,244,036.12 |
| *b. FY 2008-2009 Maximum Budget                        | 1,542,085.59 |
| *c. FY 2008-2009 ANB                                   | 197          |
| *d. FY 2008-2009 Adopted General Fund Budget           | 1,342,375.00 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 98,338.88    |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | N/A         | 8,646,835   |
| e. FY 2008-09 District ANB (Budgeted)       | N/A         | 197         |
| f. District Debt Service Mill Value Per ANB | N/A         | 43.89       |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0361 Three Forks H S

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | N/A               | 34.00              |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | N/A               | 502,419.61         |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | N/A               | 15,305.67          |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | N/A               | 17,602,659.52      |
| (e) District taxable valuation (Tax Year 2008)***  | N/A               | 8,646,835          |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | N/A               | 8,956.00           |

\*\*\* 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0362 Pass 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 PASS CREEK K-8  | 11           | 22,580.00 | 53,416.00          | 12                   | 22,580.00 | 58,270.80*         |
| 2. * DIRECT STATE AID  |              |           |                    |                      |           | 36,140.31          |
| 3. Quality Educator  |              |           |                    |                      |           | 4,563.00           |
| 4. At Risk Student   |              |           |                    |                      |           | 0.00               |
| 5. Indian Education For All  |              |           |                    |                      |           | 244.80             |
| 6. American Indian Achievement Gap   |              |           |                    |                      |           | 0.00               |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |           |                    |                      |           |                    |
| 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   |              |           |                    |                      |           | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB   |              |           |                    |                      |           | 49.92              |
| Threshold to Determine Disproportionate Costs  |              |           |                    |                      |           | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |           |                    |                      |           | 1,647.47           |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |           |                    |                      |           | N/A                |
| c. Reimbursement for Disproportionate Costs  |              |           |                    |                      |           | 272.15             |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  |              |           |                    |                      |           | 1,919.62           |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |           |                    |                      |           | 549.12             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |           |                    |                      |           | 543.67             |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |           |                    |                      |           | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  |              |           |                    |                      |           | 181.21             |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |           |                    |                      |           | 724.88             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |           |                    |                      |           | 2,372.35           |

County: 16 Gallatin  
 District: 0362 Pass Creek Elem

**Reimbursement For Disproportionate Costs**

|  | EL       | HS   | K12  |
|--|----------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 5,439.00 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 3,108.01 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 272.15   | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |           |
|--|-----------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 96%       |
| *b. BASE Budget  | 72,395.56 |
| *c. Maximum Budget Limit   | 89,948.21 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 72,395.56 |
| *e. Highest Budget With A Vote   | 89,948.21 |
| *f. Highest Voted Amount (8e-8d)   | 17,552.65 |

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

|  |           |
|--|-----------|
| *a. FY 2008-2009 BASE Budget                           | 79,234.19 |
| *b. FY 2008-2009 Maximum Budget                        | 98,091.60 |
| *c. FY 2008-2009 ANB                                   | 14        |
| *d. FY 2008-2009 Adopted General Fund Budget           | 79,234.19 |
| *e. FY 2008-2009 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 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 544,915     | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 14          | N/A         |
| f. District Debt Service Mill Value Per ANB | 38.92       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0362 Pass Creek Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 20.90             | N/A                |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 31,038.51         | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 862.27            | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 666,726.30        | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 544,915           | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 122.00            | 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0363 Monforton 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 MONFORTON K-6   | 146          | 22,580.00 | 707,005.00*        | 137                  | 22,580.00 | 663,545.80         |
| M1 MONFORTON 7-8   | 39           | 63,945.00 | 242,131.50*        | 42                   | 63,945.00 | 260,725.50         |
| 2. * DIRECT STATE AID .....  |              |           |                    |                      |           | 462,940.70         |
| 3. Quality Educator .....  |              |           |                    |                      |           | 50,968.71          |
| 4. At Risk Student .....   |              |           |                    |                      |           | 0.00               |
| 5. Indian Education For All .....  |              |           |                    |                      |           | 3,774.00           |
| 6. American Indian Achievement Gap .....   |              |           |                    |                      |           | 600.00             |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |           |                    |                      |           |                    |
| 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 .....   |              |           |                    |                      |           | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           | 49.92              |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           | 27,707.45          |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |           |                    |                      |           | N/A                |
| c. Reimbursement for Disproportionate Costs .....  |              |           |                    |                      |           | 6,442.34           |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....  |              |           |                    |                      |           | 34,149.79          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           | 9,235.20           |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |           |                    |                      |           | 9,143.46           |
| f(ii). District's Required Match for RSBG [7b X 0.33] .....  |              |           |                    |                      |           | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....  |              |           |                    |                      |           | 3,047.62           |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....   |              |           |                    |                      |           | 12,191.08          |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....   |              |           |                    |                      |           | 39,898.53          |

County: 16 Gallatin  
 District: 0363 Monforton Elem

**Reimbursement For Disproportionate Costs**

|  | EL        | HS   | K12  |
|--|-----------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 69,402.27 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 34,809.68 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 6,442.34  | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |              |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 100%         |
| *b. BASE Budget  | 935,375.70   |
| *c. Maximum Budget Limit   | 1,168,538.99 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 1,149,063.98 |
| *e. Highest Budget With A Vote   | 1,168,538.99 |
| *f. Highest Voted Amount (8e-8d)   | 19,475.01    |

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

|  |              |
|--|--------------|
| *a. FY 2008-2009 BASE Budget                           | 890,386.50   |
| *b. FY 2008-2009 Maximum Budget                        | 1,104,074.78 |
| *c. FY 2008-2009 ANB                                   | 181          |
| *d. FY 2008-2009 Adopted General Fund Budget           | 1,104,074.78 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 213,688.28   |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 7,789,109   | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 181         | N/A         |
| f. District Debt Service Mill Value Per ANB | 43.03       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0363 Monforton Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 20.90             | N/A                |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 350,197.85        | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 15,667.58         | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 7,646,587.49      | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 7,789,109         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0364 Gallatin Gateway 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |                      |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|----------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement | *Per ANB Entitlement |
| E1 GALLATIN GATEWAY K-6  | 133          | 22,580.00 | 644,225.40*        | 130                  | 22,580.00 | 629,733.00         |                      |
| M1 GALLATIN GATEWAY 7-8  | 41           | 63,945.00 | 254,528.00*        | 39                   | 63,945.00 | 242,131.50         |                      |
| <b>2. * DIRECT STATE AID</b> .....   |              |           |                    |                      |           |                    | 440,419.44           |
| <b>3. Quality Educator</b> .....   |              |           |                    |                      |           |                    | 44,069.45            |
| <b>4. At Risk Student</b> .....  |              |           |                    |                      |           |                    | 0.00                 |
| <b>5. Indian Education For All</b> .....   |              |           |                    |                      |           |                    | 3,549.60             |
| <b>6. American Indian Achievement Gap</b> .....  |              |           |                    |                      |           |                    | 600.00               |
| <b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</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 .....   |              |           |                    |                      |           |                    | 149.77               |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           |                    | 49.92                |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           |                    | 1.531080481          |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           |                    | 26,059.98            |
| * 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] .....  |              |           |                    |                      |           |                    | 26,059.98            |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           |                    | 8,686.08             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |           |                    |                      |           |                    | 8,599.79             |
| f(ii). District's Required Match for RSBG [7b X 0.33] .....  |              |           |                    |                      |           |                    | N/A                  |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....  |              |           |                    |                      |           |                    | 2,866.41             |
| * f(iv). Total Required Local Match To Avoid Reversions<br>[7f(i) + 7f(ii) + 7f(iii)] .....  |              |           |                    |                      |           |                    | 11,466.20            |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions<br>[7a + 7b + 7f(iv)] .....  |              |           |                    |                      |           |                    | 37,526.18            |

County: 16 Gallatin  
 District: 0364 Gallatin Gateway Elem

**Reimbursement For Disproportionate Costs**

|  | EL        | HS   | K12  |
|--|-----------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 36,494.78 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 32,323.28 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00      | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |              |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 75%          |
| *b. BASE Budget  | 876,400.17   |
| *c. Maximum Budget Limit   | 1,085,616.98 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 1,023,974.10 |
| *e. Highest Budget With A Vote   | 1,085,616.98 |
| *f. Highest Voted Amount (8e-8d)   | 61,642.88    |

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

|  |              |
|--|--------------|
| *a. FY 2008-2009 BASE Budget                           | 821,790.70   |
| *b. FY 2008-2009 Maximum Budget                        | 1,016,856.81 |
| *c. FY 2008-2009 ANB                                   | 166          |
| *d. FY 2008-2009 Adopted General Fund Budget           | 973,864.63   |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 147,573.93   |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 4,319,930   | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 166         | N/A         |
| f. District Debt Service Mill Value Per ANB | 26.02       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin

District: 0364 Gallatin Gateway 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 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <b>Elementary</b> | <b>High School</b> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 20.90             | N/A                |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 323,960.81        | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 13,164.46         | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 7,045,918.14      | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 4,319,930         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 2,726.00          | 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0366 Anderson 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |                      |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|----------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement | *Per ANB Entitlement |
| E1 ANDERSON K-6  | 154          | 22,580.00 | 745,621.80         | 154                  | 22,580.00 | 745,621.80*        |                      |
| M1 ANDERSON 7-8  | 41           | 63,945.00 | 254,528.00         | 45                   | 63,945.00 | 279,315.00*        |                      |
| <b>2. * DIRECT STATE AID</b> .....   |              |           |                    |                      |           |                    | 496,823.42           |
| <b>3. Quality Educator</b> .....   |              |           |                    |                      |           |                    | 49,967.89            |
| <b>4. At Risk Student</b> .....  |              |           |                    |                      |           |                    | 0.00                 |
| <b>5. Indian Education For All</b> .....   |              |           |                    |                      |           |                    | 4,059.60             |
| <b>6. American Indian Achievement Gap</b> .....  |              |           |                    |                      |           |                    | 600.00               |
| <b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</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 .....   |              |           |                    |                      |           |                    | 149.77               |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           |                    | 49.92                |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           |                    | 1.531080481          |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           |                    | 29,205.15            |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |           |                    |                      |           |                    | N/A                  |
| c. Reimbursement for Disproportionate Costs .....  |              |           |                    |                      |           |                    | 8,799.60             |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....  |              |           |                    |                      |           |                    | 38,004.75            |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           |                    | 9,734.40             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |           |                    |                      |           |                    | 9,637.70             |
| f(ii). District's Required Match for RSBG [7b X 0.33] .....  |              |           |                    |                      |           |                    | N/A                  |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....  |              |           |                    |                      |           |                    | 3,212.35             |
| * f(iv). Total Required Local Match To Avoid Reversions<br>[7f(i) + 7f(ii) + 7f(iii)] .....  |              |           |                    |                      |           |                    | 12,850.05            |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions<br>[7a + 7b + 7f(iv)] .....  |              |           |                    |                      |           |                    | 42,055.20            |

County: 16 Gallatin  
 District: 0366 Anderson Elem

**Reimbursement For Disproportionate Costs**

|  | EL        | HS   | K12  |
|--|-----------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 86,081.61 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 41,854.50 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 8,799.60  | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |              |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 100%         |
| *b. BASE Budget  | 1,000,897.34 |
| *c. Maximum Budget Limit   | 1,251,833.19 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 1,195,146.55 |
| *e. Highest Budget With A Vote   | 1,251,833.19 |
| *f. Highest Voted Amount (8e-8d)   | 56,686.64    |

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

|  |              |
|--|--------------|
| *a. FY 2008-2009 BASE Budget                           | 998,388.68   |
| *b. FY 2008-2009 Maximum Budget                        | 1,249,153.57 |
| *c. FY 2008-2009 ANB                                   | 200          |
| *d. FY 2008-2009 Adopted General Fund Budget           | 1,225,982.29 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 194,249.21   |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 2,735,559   | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 200         | N/A         |
| f. District Debt Service Mill Value Per ANB | 13.68       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0366 Anderson Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 20.90             | N/A                |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 383,977.09        | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 22,142.76         | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 8,487,904.87      | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 2,735,559         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 5,752.00          | 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0367 LaMotte 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |                      |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|----------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement | *Per ANB Entitlement |
| E1 LAMOTTE K-6   | 58           | 22,580.00 | 281,375.40*        | 60                   | 22,580.00 | 291,066.00         |                      |
| M1 LAMOTTE 7-8   | 13           | 63,945.00 | 80,795.00*         | 11                   | 63,945.00 | 68,370.50          |                      |
| <b>2. * DIRECT STATE AID</b> .....   |              |           |                    |                      |           |                    | 200,566.84           |
| <b>3. Quality Educator</b> .....   |              |           |                    |                      |           |                    | 19,341.04            |
| <b>4. At Risk Student</b> .....  |              |           |                    |                      |           |                    | 0.00                 |
| <b>5. Indian Education For All</b> .....   |              |           |                    |                      |           |                    | 1,448.40             |
| <b>6. American Indian Achievement Gap</b> .....  |              |           |                    |                      |           |                    | 0.00                 |
| <b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</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 .....   |              |           |                    |                      |           |                    | 149.77               |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           |                    | 49.92                |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           |                    | 1.531080481          |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           |                    | 10,633.67            |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |           |                    |                      |           |                    | N/A                  |
| c. Reimbursement for Disproportionate Costs .....  |              |           |                    |                      |           |                    | 2,253.72             |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....  |              |           |                    |                      |           |                    | 12,887.39            |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           |                    | 3,544.32             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |           |                    |                      |           |                    | 3,509.11             |
| 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] .....  |              |           |                    |                      |           |                    | 1,169.63             |
| * f(iv). Total Required Local Match To Avoid Reversions<br>[7f(i) + 7f(ii) + 7f(iii)] .....  |              |           |                    |                      |           |                    | 4,678.74             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions<br>[7a + 7b + 7f(iv)] .....  |              |           |                    |                      |           |                    | 15,312.41            |

County: 16 Gallatin  
 District: 0367 LaMotte Elem

**Reimbursement For Disproportionate Costs**

|  | EL        | HS   | K12  |
|--|-----------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 25,303.23 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 12,846.43 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 2,253.72  | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |            |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 78%        |
| *b. BASE Budget  | 399,205.83 |
| *c. Maximum Budget Limit   | 495,188.96 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 444,705.83 |
| *e. Highest Budget With A Vote   | 495,188.96 |
| *f. Highest Voted Amount (8e-8d)   | 50,483.13  |

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

|  |            |
|--|------------|
| *a. FY 2008-2009 BASE Budget                           | 392,116.75 |
| *b. FY 2008-2009 Maximum Budget                        | 489,539.06 |
| *c. FY 2008-2009 ANB                                   | 72         |
| *d. FY 2008-2009 Adopted General Fund Budget           | 443,616.75 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 45,500.00  |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 2,354,806   | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 72          | N/A         |
| f. District Debt Service Mill Value Per ANB | 32.71       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0367 LaMotte Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 20.90             | N/A                |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 153,098.85        | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 7,120.50          | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 3,348,584.42      | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 2,354,806         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 994.00            | 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**Revision #1**

**2009 FTK Transition**

**County: 16 Gallatin**

**District: 0368 Belgrade 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 BELGRADE K-6  | 1,661        | 22,580.00 | 7,835,509.20*      | 1,639                | 22,580.00 | 7,733,050.80       |
| M1 BELGRADE 7-8  | 473          | 63,945.00 | 2,885,300.00*      | 451                  | 63,945.00 | 2,753,580.50       |
| 2. * DIRECT STATE AID  |              |           |                    |                      |           | 4,830,878.39       |
| 3. Quality Educator  |              |           |                    |                      |           | 422,652.44         |
| 4. At Risk Student   |              |           |                    |                      |           | 0.00               |
| 5. Indian Education For All  |              |           |                    |                      |           | 43,533.60          |
| 6. American Indian Achievement Gap   |              |           |                    |                      |           | 9,600.00           |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |           |                    |                      |           |                    |
| 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   |              |           |                    |                      |           | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB   |              |           |                    |                      |           | 49.92              |
| Threshold to Determine Disproportionate Costs  |              |           |                    |                      |           | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| *a. Instructional Block Grant Entitlement [IBG rate X ANB]   |              |           |                    |                      |           | 319,609.18         |
| *b. Related Services Block Grant Entitlement [RSBG rate X ANB]   |              |           |                    |                      |           | 106,529.28         |
| c. Reimbursement for Disproportionate Costs  |              |           |                    |                      |           | 88,470.42          |
| *d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]   |              |           |                    |                      |           | 514,608.88         |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| *e. Related Services Block Grant Entitlement (Paid Directly to Coop)   |              |           |                    |                      |           | N/A                |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| *f(i). District's Required Match for IBG [7a X 0.33]   |              |           |                    |                      |           | 105,471.03         |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |           |                    |                      |           | 35,154.66          |
| *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)]  |              |           |                    |                      |           | 140,625.69         |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| *g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]  |              |           |                    |                      |           | 566,764.15         |

**County: 16 Gallatin**  
**District: 0368 Belgrade Elem**

**Reimbursement For Disproportionate Costs**

|  | <u>EL</u>    | <u>HS</u> | <u>K12</u> |
|--|--------------|-----------|------------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 1,010,332.01 | 0.00      | 0.00       |
| b. FY2007-2008 amount to avoid reversion   | 515,424.21   | 0.00      | 0.00       |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 88,470.42    | 0.00      | 0.00       |

**8. FY2010 BUDGET LIMITS:**

|   |               |
|---|---------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]_____                                    | 100%          |
| *b. BASE Budget_____  | 9,842,105.83  |
| *c. Maximum Budget Limit_____   | 12,312,338.00 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues_____ | 12,133,215.38 |
| *e. Highest Budget With A Vote_____   | 12,312,338.00 |
| *f. Highest Voted Amount (8e-8d)_____   | 179,122.62    |

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

|   |               |
|---|---------------|
| *a. FY 2008-2009 BASE Budget_____                           | 9,166,969.45  |
| *b. FY 2008-2009 Maximum Budget_____                        | 11,458,079.89 |
| *c. FY 2008-2009 ANB_____                                   | 2,031         |
| *d. FY 2008-2009 Adopted General Fund Budget_____           | 11,458,079.00 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget_____ | 2,291,109.55  |

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

|   | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| <b>County</b>                               |                   |                    |
| a. Tax Year 2008 County Taxable Value       | 209,614,837       | 209,614,837        |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516             | 3,350              |
| c. County Retirement Mill Value per ANB     | 27.89             | 62.57              |
| <b>District</b>                             |                   |                    |
| d. Tax Year 2008 District Taxable Value     | 31,949,709        | N/A                |
| e. FY 2008-09 District ANB (Budgeted)       | 2,031             | N/A                |
| f. District Debt Service Mill Value Per ANB | 15.73             | N/A                |
| <b>Statewide</b>                            |                   |                    |
| g. Statewide Retirement Mill Value per ANB  | 25.10             | 52.18              |
| h. Facility Guaranteed Mill Value per ANB   | 29.04             | 60.37              |

County: 16 Gallatin  
 District: 0368 Belgrade Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 20.90             | N/A                |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 3,519,642.17      | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 197,985.93        | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 77,698,427.29     | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 31,949,709        | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 45,749.00         | 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0369 Belgrade 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |            |                    | 3 Year Avg ANB       |            |                    |                      |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|----------------------|
|  | *Budget Unit | ANB        | *Basic Entitlement | *Per ANB Entitlement | ANB        | *Basic Entitlement | *Per ANB Entitlement |
| H1 BELGRADE HS 9-12  | 843          | 250,958.00 | 5,064,795.50       | 852                  | 250,958.00 | 5,117,162.00*      |                      |
| 2. * DIRECT STATE AID  |              |            |                    |                      |            |                    | 2,399,549.64         |
| 3. Quality Educator  |              |            |                    |                      |            |                    | 174,197.09           |
| 4. At Risk Student   |              |            |                    |                      |            |                    | 0.00                 |
| 5. Indian Education For All  |              |            |                    |                      |            |                    | 17,380.80            |
| 6. American Indian Achievement Gap   |              |            |                    |                      |            |                    | 2,600.00             |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |            |                    |                      |            |                    |                      |
| 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   |              |            |                    |                      |            |                    | 149.77               |
| Related Services Block Grant Rate [RSBG] per ANB   |              |            |                    |                      |            |                    | 49.92                |
| Threshold to Determine Disproportionate Costs  |              |            |                    |                      |            |                    | 1.531080481          |
| <b>Special Education Allowable Cost Payments</b>   |              |            |                    |                      |            |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |            |                    |                      |            |                    | 126,256.11           |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |            |                    |                      |            |                    | 42,082.56            |
| c. Reimbursement for Disproportionate Costs  |              |            |                    |                      |            |                    | 0.00                 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  |              |            |                    |                      |            |                    | 168,338.67           |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |            |                    |                      |            |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |            |                    |                      |            |                    | N/A                  |
| <b>Required Local Match</b>  |              |            |                    |                      |            |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |            |                    |                      |            |                    | 41,664.52            |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |            |                    |                      |            |                    | 13,887.24            |
| * 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)]   |              |            |                    |                      |            |                    | 55,551.76            |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |            |                    |                      |            |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |            |                    |                      |            |                    | 223,890.43           |

County: 16 Gallatin  
 District: 0369 Belgrade H S

**Reimbursement For Disproportionate Costs**

|  | EL   | HS         | K12  |
|--|------|------------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 0.00 | 297,107.92 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 0.00 | 214,334.82 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00 | 0.00       | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |              |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 75%          |
| *b. BASE Budget  | 4,724,348.03 |
| *c. Maximum Budget Limit   | 5,856,890.56 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 5,852,963.32 |
| *e. Highest Budget With A Vote   | 5,856,890.56 |
| *f. Highest Voted Amount (8e-8d)   | 3,927.24     |

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

|  |              |
|--|--------------|
| *a. FY 2008-2009 BASE Budget                           | 4,718,451.71 |
| *b. FY 2008-2009 Maximum Budget                        | 5,847,068.29 |
| *c. FY 2008-2009 ANB                                   | 873          |
| *d. FY 2008-2009 Adopted General Fund Budget           | 5,847,067.00 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 1,128,615.29 |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | N/A         | 32,795,487  |
| e. FY 2008-09 District ANB (Budgeted)       | N/A         | 873         |
| f. District Debt Service Mill Value Per ANB | N/A         | 37.57       |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0369 Belgrade H S

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | N/A               | 34.00              |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | N/A               | 1,879,720.23       |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | N/A               | 72,707.75          |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | N/A               | 66,382,551.32      |
| (e) District taxable valuation (Tax Year 2008)***  | N/A               | 32,795,487         |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | N/A               | 33,587.00          |

\*\*\* 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**  
**District: 0370 Malmborg 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 MALMBORG K-8  | 15           | 22,580.00 | 72,834.00          | 16                   | 22,580.00 | 77,688.00*         |
| 2. * DIRECT STATE AID  |              |           |                    |                      |           | 44,819.80          |
| 3. Quality Educator  |              |           |                    |                      |           | 4,791.15           |
| 4. At Risk Student   |              |           |                    |                      |           | 0.00               |
| 5. Indian Education For All  |              |           |                    |                      |           | 326.40             |
| 6. American Indian Achievement Gap   |              |           |                    |                      |           | 0.00               |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |           |                    |                      |           |                    |
| 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   |              |           |                    |                      |           | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB   |              |           |                    |                      |           | 49.92              |
| Threshold to Determine Disproportionate Costs  |              |           |                    |                      |           | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |           |                    |                      |           | 2,246.55           |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |           |                    |                      |           | N/A                |
| c. Reimbursement for Disproportionate Costs  |              |           |                    |                      |           | 184.36             |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  |              |           |                    |                      |           | 2,430.91           |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |           |                    |                      |           | 748.80             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |           |                    |                      |           | 741.36             |
| 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]  |              |           |                    |                      |           | 247.10             |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |           |                    |                      |           | 988.46             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |           |                    |                      |           | 3,235.01           |

County: 16 Gallatin  
 District: 0370 Malmborg Elem

**Reimbursement For Disproportionate Costs**

|  | EL       | HS   | K12  |
|--|----------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 5,854.00 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 3,522.41 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 184.36   | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |            |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 82%        |
| *b. BASE Budget  | 89,034.74  |
| *c. Maximum Budget Limit   | 110,423.82 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 100,547.91 |
| *e. Highest Budget With A Vote   | 110,423.82 |
| *f. Highest Voted Amount (8e-8d)   | 9,875.91   |

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

|  |            |
|--|------------|
| *a. FY 2008-2009 BASE Budget                           | 91,830.75  |
| *b. FY 2008-2009 Maximum Budget                        | 113,320.96 |
| *c. FY 2008-2009 ANB                                   | 17         |
| *d. FY 2008-2009 Adopted General Fund Budget           | 104,393.92 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 11,513.17  |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 915,705     | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 17          | N/A         |
| f. District Debt Service Mill Value Per ANB | 53.87       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0370 Malmborg Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 20.90             | N/A                |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 36,029.58         | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 1,230.68          | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 778,739.43        | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 915,705           | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 16 Gallatin**

**District: 0374 West Yellowstone K-12**

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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |            |                    | 3 Year Avg ANB       |            |                    |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|
|  | *Budget Unit | ANB        | *Basic Entitlement | *Per ANB Entitlement | ANB        | *Basic Entitlement |
| E1 WEST YELLOWSTONE K-6  | 125          | 22,580.00  | 605,575.00*        | 119                  | 22,580.00  | 576,578.80         |
| M1 WEST YELLOWSTONE 7-8  | 29           | 63,945.00  | 180,119.00*        | 32                   | 63,945.00  | 198,728.00         |
| H1 WEST YELLOWSTONE HS   | 64           | 250,958.00 | 396,944.00         | 68                   | 250,958.00 | 421,685.00*        |
| 2. * DIRECT STATE AID  |              |            |                    |                      |            | 690,553.32         |
| 3. Quality Educator  |              |            |                    |                      |            | 62,875.10          |
| 4. At Risk Student   |              |            |                    |                      |            | 0.00               |
| 5. Indian Education For All  |              |            |                    |                      |            | 4,528.80           |
| 6. American Indian Achievement Gap   |              |            |                    |                      |            | 0.00               |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |            |                    |                      |            |                    |
| 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   |              |            |                    |                      |            | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB   |              |            |                    |                      |            | 49.92              |
| Threshold to Determine Disproportionate Costs  |              |            |                    |                      |            | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |            |                    |                      |            |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |            |                    |                      |            | 32,649.86          |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |            |                    |                      |            | N/A                |
| c. Reimbursement for Disproportionate Costs  |              |            |                    |                      |            | 25,972.20          |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  |              |            |                    |                      |            | 58,622.06          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |            |                    |                      |            |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |            |                    |                      |            | 10,882.56          |
| <b>Required Local Match</b>  |              |            |                    |                      |            |                    |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |            |                    |                      |            | 10,774.45          |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |            |                    |                      |            | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  |              |            |                    |                      |            | 3,591.24           |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |            |                    |                      |            | 14,365.69          |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |            |                    |                      |            |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |            |                    |                      |            | 47,015.55          |

County: 16 Gallatin  
 District: 0374 West Yellowstone K-12

**Reimbursement For Disproportionate Costs**

|  | EL        | HS        | K12        |
|--|-----------|-----------|------------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 91,827.68 | 43,213.03 | 135,040.71 |
| b. FY2007-2008 amount to avoid reversion   | 31,287.28 | 14,504.04 | 45,791.32  |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 17,569.73 | 8,402.47  | 25,972.20  |

**8. FY2010 BUDGET LIMITS:**

|  |       |              |
|--|-------|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | ..... | 100%         |
| *b. BASE Budget  | ..... | 1,389,717.41 |
| *c. Maximum Budget Limit   | ..... | 1,740,392.58 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | ..... | 1,726,564.19 |
| *e. Highest Budget With A Vote   | ..... | 1,740,392.58 |
| *f. Highest Voted Amount (8e-8d)   | ..... | 13,828.39    |

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

|  |       |              |
|--|-------|--------------|
| *a. FY 2008-2009 BASE Budget                           | ..... | 1,357,443.12 |
| *b. FY 2008-2009 Maximum Budget                        | ..... | 1,697,233.10 |
| *c. FY 2008-2009 ANB                                   | ..... | 220          |
| *d. FY 2008-2009 Adopted General Fund Budget           | ..... | 1,697,233.10 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | ..... | 336,846.78   |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 8,203,248   | 8,203,248   |
| e. FY 2008-09 District ANB (Budgeted)       | 152         | 68          |
| f. District Debt Service Mill Value Per ANB | 53.97       | 120.64      |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin

District: 0374 West Yellowstone K-12

### 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 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <b>Elementary</b> | <b>High School</b> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 20.90             | 34.00              |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 298,432.31        | 230,518.18         |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 18,379.36         | 8,354.84           |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 6,621,363.90      | 8,121,682.68       |
| (e) District taxable valuation (Tax Year 2008)***  | 8,203,248         | 8,203,248          |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 0.00              | 0.00               |

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

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**Revision #1**

**County: 16 Gallatin**

**District: 0376 Amsterdam 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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |                      |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|----------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement | *Per ANB Entitlement |
| E1 AMSTERDAM K-6   | 118          | 22,580.00 | 571,745.40*        | 100                  | 22,580.00 | 484,710.00         |                      |
| 2. * DIRECT STATE AID  |              |           |                    |                      |           |                    | 265,663.45           |
| 3. Quality Educator  |              |           |                    |                      |           |                    | 24,336.00            |
| 4. At Risk Student   |              |           |                    |                      |           |                    | 0.00                 |
| 5. * Indian Education For All  |              |           |                    |                      |           |                    | 2,407.20             |
| 6. American Indian Achievement Gap   |              |           |                    |                      |           |                    | 0.00                 |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |           |                    |                      |           |                    |                      |
| 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   |              |           |                    |                      |           |                    | 149.77               |
| Related Services Block Grant Rate [RSBG] per ANB   |              |           |                    |                      |           |                    | 49.92                |
| Threshold to Determine Disproportionate Costs  |              |           |                    |                      |           |                    | 1.531080481          |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |           |                    |                      |           |                    | 17,672.86            |
| * 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]  |              |           |                    |                      |           |                    | 17,672.86            |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |           |                    |                      |           |                    | 5,890.56             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |           |                    |                      |           |                    | 5,832.04             |
| 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]  |              |           |                    |                      |           |                    | 1,943.88             |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |           |                    |                      |           |                    | 7,775.92             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |           |                    |                      |           |                    | 25,448.78            |

County: 16 Gallatin  
 District: 0376 Amsterdam Elem

**Reimbursement For Disproportionate Costs**

|  | EL        | HS   | K12  |
|--|-----------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 21,255.25 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 18,855.25 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00      | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |            |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 75%        |
| *b. BASE Budget  | 529,301.75 |
| *c. Maximum Budget Limit   | 656,414.03 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 599,720.86 |
| *e. Highest Budget With A Vote   | 656,414.03 |
| *f. Highest Voted Amount (8e-8d)   | 56,693.17  |

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

|  |            |
|--|------------|
| *a. FY 2008-2009 BASE Budget                           | 415,212.90 |
| *b. FY 2008-2009 Maximum Budget                        | 510,570.29 |
| *c. FY 2008-2009 ANB                                   | 90         |
| *d. FY 2008-2009 Adopted General Fund Budget           | 485,632.01 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 70,419.11  |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 3,344,903   | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 90          | N/A         |
| f. District Debt Service Mill Value Per ANB | 37.17       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 0376 Amsterdam Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 20.90             | N/A                |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 157,283.03        | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 7,137.36          | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 3,436,386.15      | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 3,344,903         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 91.00             | 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**Revision #1**

**County: 16 Gallatin**

**District: 1239 Ophir K-12**

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 FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |            |                    | 3 Year Avg ANB       |            |                    |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|
|  | *Budget Unit | ANB        | *Basic Entitlement | *Per ANB Entitlement | ANB        | *Basic Entitlement |
| E1 OPHIR K-8   | 151          | 22,580.00  | 731,142.00*        | 145                  | 22,580.00  | 702,177.00         |
| M1 OPHIR 7-8   | 28           | 63,945.00  | 173,915.00*        | 31                   | 63,945.00  | 192,525.50         |
| H1 LONE PEAK HS  | 24           | 250,958.00 | 149,094.00*        | 8                    | 250,958.00 | 49,730.00          |
| 2. * DIRECT STATE AID .....  |              |            |                    |                      |            | 622,060.39         |
| 3. Quality Educator .....  |              |            |                    |                      |            | 51,577.11          |
| 4. At Risk Student .....   |              |            |                    |                      |            | 0.00               |
| 5. * Indian Education For All .....  |              |            |                    |                      |            | 4,141.20           |
| 6. American Indian Achievement Gap .....   |              |            |                    |                      |            | 0.00               |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |            |                    |                      |            |                    |
| 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 .....   |              |            |                    |                      |            | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |            |                    |                      |            | 49.92              |
| Threshold to Determine Disproportionate Costs .....  |              |            |                    |                      |            | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |            |                    |                      |            |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |            |                    |                      |            | 30,403.31          |
| * 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] .....  |              |            |                    |                      |            | 30,403.31          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |            |                    |                      |            |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |            |                    |                      |            | 10,133.76          |
| <b>Required Local Match</b>  |              |            |                    |                      |            |                    |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |            |                    |                      |            | 10,033.09          |
| f(ii). District's Required Match for RSBG [7b X 0.33] .....  |              |            |                    |                      |            | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....  |              |            |                    |                      |            | 3,344.14           |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....   |              |            |                    |                      |            | 13,377.23          |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |            |                    |                      |            |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....   |              |            |                    |                      |            | 43,780.54          |

County: 16 Gallatin  
 District: 1239 Ophir K-12

**Reimbursement For Disproportionate Costs**

|  | EL        | HS   | K12       |
|--|-----------|------|-----------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 35,442.80 | 0.00 | 35,442.80 |
| b. FY2007-2008 amount to avoid reversion   | 34,809.68 | 0.00 | 34,809.68 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00      | 0.00 | 0.00      |

**8. FY2010 BUDGET LIMITS:**

|  |       |              |
|--|-------|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | ..... | 75%          |
| *b. BASE Budget  | ..... | 1,215,643.64 |
| *c. Maximum Budget Limit   | ..... | 1,508,158.42 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | ..... | 1,416,059.16 |
| *e. Highest Budget With A Vote   | ..... | 1,508,158.42 |
| *f. Highest Voted Amount (8e-8d)   | ..... | 92,099.26    |

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

|  |       |              |
|--|-------|--------------|
| *a. FY 2008-2009 BASE Budget                           | ..... | 865,651.37   |
| *b. FY 2008-2009 Maximum Budget                        | ..... | 1,072,421.41 |
| *c. FY 2008-2009 ANB                                   | ..... | 180          |
| *d. FY 2008-2009 Adopted General Fund Budget           | ..... | 1,072,421.41 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | ..... | 200,415.52   |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2008 County Taxable Value       | 209,614,837 | 209,614,837 |
| b. FY 2008-09 County ANB (Budgeted)         | 7,516       | 3,350       |
| c. County Retirement Mill Value per ANB     | 27.89       | 62.57       |
| <b>District</b>                             |             |             |
| d. Tax Year 2008 District Taxable Value     | 20,280,027  | 20,280,027  |
| e. FY 2008-09 District ANB (Budgeted)       | 180         | 0           |
| f. District Debt Service Mill Value Per ANB | 112.67      | 0.00        |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 25.10       | 52.18       |
| h. Facility Guaranteed Mill Value per ANB   | 29.04       | 60.37       |

County: 16 Gallatin  
 District: 1239 Ophir K-12

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,097,576,162     | 2,097,576,162      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.90             | 34.00              |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 20.90             | 34.00              |
| (b) 2008-09 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 342,903.60        | 0.00               |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 14,274.72         | 0.00               |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 7,465,026.89      | 0.00               |
| (e) District taxable valuation (Tax Year 2008)***  | 20,280,027        | 20,280,027         |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 0.00              | 0.00               |

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

Per MCA, 20-9-366(2)(a), 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.