



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

**County: 17 Garfield**  
**District: 0377 Jordan Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 JORDAN K-6	85	22,580.00	412,131.00*	82	22,580.00	397,609.80	
M1 JORDAN 7-8	20	63,945.00	124,265.00*	19	63,945.00	118,056.50	
<b>2. * DIRECT STATE AID</b> .....							278,445.69
<b>3. Quality Educator</b> .....							34,703.14
<b>4. At Risk Student</b> .....							0.00
<b>5. Indian Education For All</b> .....							2,142.00
<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] .....							15,725.85
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							631.11
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							16,356.96
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							5,241.60
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							5,189.53
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] .....							1,729.73
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							6,919.26
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							22,645.11

County: 17 Garfield  
 District: 0377 Jordan Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	31,398.39	0.00	0.00
b. FY2007-2008 amount to avoid reversion	19,476.85	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	631.11	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	99%
*b. BASE Budget	560,178.32
*c. Maximum Budget Limit	697,505.67
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	683,323.42
*e. Highest Budget With A Vote	697,505.67
*f. Highest Voted Amount (8e-8d)	14,182.25

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

*a. FY 2008-2009 BASE Budget	522,022.20
*b. FY 2008-2009 Maximum Budget	645,167.30
*c. FY 2008-2009 ANB	101
*d. FY 2008-2009 Adopted General Fund Budget	645,167.30
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	123,145.10

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	4,874,332	4,874,332
b. FY 2008-09 County ANB (Budgeted)	137	64
c. County Retirement Mill Value per ANB	35.58	76.16
<b>District</b>		
d. Tax Year 2008 District Taxable Value	1,453,495	N/A
e. FY 2008-09 District ANB (Budgeted)	101	N/A
f. District Debt Service Mill Value Per ANB	14.39	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: 17 Garfield  
 District: 0377 Jordan 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: 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: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	204,981.10	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	8,009.70	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	4,451,507.72	N/A
(e) District taxable valuation (Tax Year 2008)***	1,453,495	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	2,998.00	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: 17 Garfield**  
**District: 0378 Garfield County H S**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 GARFIELD CO HS 9-12	46	250,958.00	285,510.50	56	250,958.00	347,438.00*
2. * DIRECT STATE AID						267,483.01
3. Quality Educator						25,385.49
4. At Risk Student						0.00
5. Indian Education For All						1,142.40
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]						6,889.42
* 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]						6,889.42
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,296.32
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						2,273.51
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]						757.79
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,031.30
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						9,920.72

County: 17 Garfield  
 District: 0378 Garfield County H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	0.00	17,804.81	0.00
b. FY2007-2008 amount to avoid reversion	0.00	12,432.03	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [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	516,008.41
*c. Maximum Budget Limit	638,902.62
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	658,710.91
*e. Highest Budget With A Vote	694,959.18
*f. Highest Voted Amount (8e-8d)	36,248.27

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

*a. FY 2008-2009 BASE Budget	551,678.70
*b. FY 2008-2009 Maximum Budget	687,916.09
*c. FY 2008-2009 ANB	64
*d. FY 2008-2009 Adopted General Fund Budget	694,381.20
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	142,702.50

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	4,874,332	4,874,332
b. FY 2008-09 County ANB (Budgeted)	137	64
c. County Retirement Mill Value per ANB	35.58	76.16
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	4,874,332
e. FY 2008-09 District ANB (Budgeted)	N/A	64
f. District Debt Service Mill Value Per ANB	N/A	76.16
<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: 17 Garfield  
 District: 0378 Garfield County 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: 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)	N/A	34.00
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	222,040.18
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	6,957.06
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	7,785,906.16
(e) District taxable valuation (Tax Year 2008)***	N/A	4,874,332
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,912.00

\*\*\* 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: 17 Garfield**  
**District: 0380 Big Dry Creek Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 BIG DRY K-8	6	22,580.00	29,139.00*	5	22,580.00	24,283.00	
2. * DIRECT STATE AID							23,118.39
3. Quality Educator							3,042.00
4. At Risk Student							0.00
5. Indian Education For All							122.40
6. American Indian Achievement Gap							0.00
7. SPECIAL EDUCATION FUNDING (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]							898.62
* 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]							898.62
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							299.52
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							296.54
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]							98.84
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							395.38
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							1,294.00

County: 17 Garfield  
 District: 0380 Big Dry Creek Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	1,286.00	0.00	0.00
b. FY2007-2008 amount to avoid reversion	1,036.00	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [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)]	79%
*b. BASE Budget	45,917.48
*c. Maximum Budget Limit	56,728.55
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	45,917.48
*e. Highest Budget With A Vote	56,728.55
*f. Highest Voted Amount (8e-8d)	10,811.07

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

*a. FY 2008-2009 BASE Budget	40,456.02
*b. FY 2008-2009 Maximum Budget	49,865.30
*c. FY 2008-2009 ANB	5
*d. FY 2008-2009 Adopted General Fund Budget	40,456.02
*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	4,874,332	4,874,332
b. FY 2008-09 County ANB (Budgeted)	137	64
c. County Retirement Mill Value per ANB	35.58	76.16
<b>District</b>		
d. Tax Year 2008 District Taxable Value	432,309	N/A
e. FY 2008-09 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	86.46	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: 17 Garfield  
 District: 0380 Big Dry 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: 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: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	16,061.50	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	317.22	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	342,315.25	N/A
(e) District taxable valuation (Tax Year 2008)***	432,309	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

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

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: 17 Garfield**  
**District: 0385 Pine Grove Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 PINE GROVE K-8	6	22,580.00	29,139.00	8	22,580.00	38,850.40*
2. * DIRECT STATE AID						27,459.39
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						163.20
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (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]						898.62
* 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]						898.62
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						299.52
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						296.54
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]						98.84
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						395.38
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,294.00

County: 17 Garfield  
 District: 0385 Pine Grove Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	2,057.60	0.00	0.00
b. FY2007-2008 amount to avoid reversion	1,657.60	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [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)]	79%
*b. BASE Budget	53,727.40
*c. Maximum Budget Limit	66,480.75
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	53,727.40
*e. Highest Budget With A Vote	66,480.75
*f. Highest Voted Amount (8e-8d)	12,753.35

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

*a. FY 2008-2009 BASE Budget	56,867.52
*b. FY 2008-2009 Maximum Budget	70,435.17
*c. FY 2008-2009 ANB	9
*d. FY 2008-2009 Adopted General Fund Budget	56,867.52
*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	4,874,332	4,874,332
b. FY 2008-09 County ANB (Budgeted)	137	64
c. County Retirement Mill Value per ANB	35.58	76.16
<b>District</b>		
d. Tax Year 2008 District Taxable Value	332,037	N/A
e. FY 2008-09 District ANB (Budgeted)	9	N/A
f. District Debt Service Mill Value Per ANB	36.89	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: 17 Garfield  
 District: 0385 Pine Grove 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: 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: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	22,718.66	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	713.74	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	489,737.16	N/A
(e) District taxable valuation (Tax Year 2008)***	332,037	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	158.00	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: 17 Garfield**  
**District: 0386 Kester Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 KESTER 1-8	6	22,580.00	29,139.00*	4	22,580.00	19,426.80
2. * DIRECT STATE AID						23,118.39
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						122.40
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (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?						No
<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]						0.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						0.00
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						0.00
<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]						0.00
f(ii). District's Required Match for RSBG [7b X 0.33]						0.00
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						0.00
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						0.00

County: 17 Garfield  
 District: 0386 Kester Elem

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB			
b. FY2007-2008 amount to avoid reversion			
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * ) then [a - (b * )] *			

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	0%
*b. BASE Budget .....	44,539.60
*c. Maximum Budget Limit .....	54,883.40
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	44,539.60
*e. Highest Budget With A Vote .....	54,883.40
*f. Highest Voted Amount (8e-8d) .....	10,343.80

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

*a. FY 2008-2009 BASE Budget .....	31,997.52
*b. FY 2008-2009 Maximum Budget .....	39,211.40
*c. FY 2008-2009 ANB .....	3
*d. FY 2008-2009 Adopted General Fund Budget .....	31,997.52
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget .....	0.00

**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	4,874,332	4,874,332
b. FY 2008-09 County ANB (Budgeted)	137	64
c. County Retirement Mill Value per ANB	35.58	76.16
<b>District</b>		
d. Tax Year 2008 District Taxable Value	382,772	N/A
e. FY 2008-09 District ANB (Budgeted)	3	N/A
f. District Debt Service Mill Value Per ANB	127.59	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: 17 Garfield  
 District: 0386 Kester 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: 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: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	12,732.50	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	0.00	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	266,109.25	N/A
(e) District taxable valuation (Tax Year 2008)***	382,772	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

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

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: 17 Garfield**  
**District: 0387 Cohagen Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 COHAGEN K-8	5	22,580.00	24,283.00	6	22,580.00	29,139.00*
2. * DIRECT STATE AID						11,559.20
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						122.40
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (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]						748.85
* 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]						748.85
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						249.60
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						247.12
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						82.37
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						329.49
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,078.34

County: 17 Garfield  
 District: 0387 Cohagen Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	1,543.20	0.00	0.00
b. FY2007-2008 amount to avoid reversion	1,243.20	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [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)]	79%
*b. BASE Budget	45,687.83
*c. Maximum Budget Limit	56,421.03
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	55,251.83
*e. Highest Budget With A Vote	56,421.03
*f. Highest Voted Amount (8e-8d)	1,169.20

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

*a. FY 2008-2009 BASE Budget	44,704.42
*b. FY 2008-2009 Maximum Budget	55,211.35
*c. FY 2008-2009 ANB	6
*d. FY 2008-2009 Adopted General Fund Budget	54,268.42
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	9,564.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	4,874,332	4,874,332
b. FY 2008-09 County ANB (Budgeted)	137	64
c. County Retirement Mill Value per ANB	35.58	76.16
<b>District</b>		
d. Tax Year 2008 District Taxable Value	801,579	N/A
e. FY 2008-09 District ANB (Budgeted)	6	N/A
f. District Debt Service Mill Value Per ANB	133.60	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: 17 Garfield  
 District: 0387 Cohagen 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: 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: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,725.90	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	475.82	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	380,415.95	N/A
(e) District taxable valuation (Tax Year 2008)***	801,579	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

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

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 Isolation Approval**

**County: 17 Garfield**

**District: 0392 Sand Springs Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 SAND SPRINGS K-8	3	22,580.00	14,570.40	5	22,580.00	24,283.00*
2. * DIRECT STATE AID						20,947.76
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						102.00
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]						449.31
*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]						449.31
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
*e. Related Services Block Grant Entitlement (Paid Directly to Coop)						149.76
<b>Required Local Match</b>						
*f(i). District's Required Match for IBG [7a X 0.33]						148.27
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]						49.42
*f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						197.69
<b>Minimum Special Education Budget To Avoid Reversions</b>						
*g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						647.00

County: 17 Garfield  
 District: 0392 Sand Springs Elem

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	1,800.40	0.00	0.00
b. FY2007-2008 amount to avoid reversion	1,450.41	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [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)]_____	79%
*b. BASE Budget_____	41,323.34
*c. Maximum Budget Limit_____	50,929.58
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues_____	41,323.34
*e. Highest Budget With A Vote_____	50,929.58
*f. Highest Voted Amount (8e-8d)_____	9,606.24

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

*a. FY 2008-2009 BASE Budget_____	44,248.42
*b. FY 2008-2009 Maximum Budget_____	54,600.70
*c. FY 2008-2009 ANB_____	6
*d. FY 2008-2009 Adopted General Fund Budget_____	44,248.42
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget_____	0.00

**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	4,874,332	4,874,332
b. FY 2008-09 County ANB (Budgeted)	137	64
c. County Retirement Mill Value per ANB	35.58	76.16
<b>District</b>		
d. Tax Year 2008 District Taxable Value	523,048	N/A
e. FY 2008-09 District ANB (Budgeted)	6	N/A
f. District Debt Service Mill Value Per ANB	87.17	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: 17 Garfield  
 District: 0392 Sand Springs 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: 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: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,725.90	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	317.22	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	377,101.21	N/A
(e) District taxable valuation (Tax Year 2008)***	523,048	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

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

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: 17 Garfield**  
**District: 0394 Ross Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 ROSS K-8	5	22,580.00	24,283.00	6	22,580.00	29,139.00*
2. * DIRECT STATE AID						23,118.39
3. Quality Educator						3,054.17
4. At Risk Student						0.00
5. Indian Education For All						122.40
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]						748.85
* 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]						748.85
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						249.60
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						247.12
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						82.37
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						329.49
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,078.34

County: 17 Garfield  
 District: 0394 Ross Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	1,800.40	0.00	0.00
b. FY2007-2008 amount to avoid reversion	1,450.41	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [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)]	79%
*b. BASE Budget	45,700.00
*c. Maximum Budget Limit	56,433.20
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	45,700.00
*e. Highest Budget With A Vote	56,433.20
*f. Highest Voted Amount (8e-8d)	10,733.20

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

*a. FY 2008-2009 BASE Budget	48,508.83
*b. FY 2008-2009 Maximum Budget	59,958.72
*c. FY 2008-2009 ANB	7
*d. FY 2008-2009 Adopted General Fund Budget	48,508.83
*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	4,874,332	4,874,332
b. FY 2008-09 County ANB (Budgeted)	137	64
c. County Retirement Mill Value per ANB	35.58	76.16
<b>District</b>		
d. Tax Year 2008 District Taxable Value	85,708	N/A
e. FY 2008-09 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value Per ANB	12.24	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: 17 Garfield  
 District: 0394 Ross 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: 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: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	19,390.22	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	475.82	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	415,200.24	N/A
(e) District taxable valuation (Tax Year 2008)***	85,708	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	329.00	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.