



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

County: 05 Carbon
District: 0056 Red Lodge 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 RED LODGE K-6	204	21,922.00	957,922.80	221	21,922.00	1,037,374.00*	
M1 RED LODGE 7-8	77	62,083.00	463,386.00	75	62,083.00	451,387.50*	
2. * DIRECT STATE AID							703,026.62
3. Quality Educator							92,020.50
4. At Risk Student							2,281.27
5. Indian Education For All							6,038.40
6. American Indian Achievement Gap							2,000.00
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
Block Grant Rates							
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
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							42,085.37
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							14,314.05
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							56,399.42
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							14,027.52
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]							13,888.17
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]							4,629.08
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							18,517.25
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							60,602.62

County: 05 Carbon
 District: 0056 Red Lodge 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	134,129.74	0.00	0.00
b. FY2007-2008 amount to avoid reversion	64,232.16	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	14,314.05	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	1,445,123.57
*c. Maximum Budget Limit	1,801,933.03
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,825,027.21
*e. Highest Budget With A Vote	1,904,014.66
*f. Highest Voted Amount (8e-8d)	78,987.45

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	1,519,901.76
*b. FY 2008-2009 Maximum Budget	1,896,734.94
*c. FY 2008-2009 ANB	315
*d. FY 2008-2009 Adopted General Fund Budget	1,899,805.40
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	379,903.64

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2008 County Taxable Value	30,193,738	30,193,738
b. FY 2008-09 County ANB (Budgeted)	1,057	553
c. County Retirement Mill Value per ANB	28.57	54.60
District		
d. Tax Year 2008 District Taxable Value	11,327,623	N/A
e. FY 2008-09 District ANB (Budgeted)	315	N/A
f. District Debt Service Mill Value Per ANB	35.96	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 05 Carbon
 District: 0056 Red Lodge Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	588,855.54	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	28,802.65	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	12,878,173.26	N/A
(e) District taxable valuation (Tax Year 2008)***	11,327,623	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	1,551.00	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.



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

County: 05 Carbon
District: 0057 Red Lodge 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 RED LODGE HS 9-12	181	243,649.00	1,084,552.00	196	243,649.00	1,173,697.00*	
2. * DIRECT STATE AID							633,553.66
3. Quality Educator							50,193.00
4. At Risk Student							2,924.00
5. Indian Education For All							3,998.40
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
Block Grant Rates							
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
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							27,108.37
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							4,546.76
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							31,655.13
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							9,035.52
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]							8,945.76
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]							2,981.72
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							11,927.48
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							39,035.85

County: 05 Carbon
 District: 0057 Red Lodge H S

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	0.00	77,352.95	0.00
b. FY2007-2008 amount to avoid reversion	0.00	43,097.70	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	4,546.76	0.00

8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,239,323.59
*c. Maximum Budget Limit	1,547,207.18
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,487,342.65
*e. Highest Budget With A Vote	1,547,207.18
*f. Highest Voted Amount (8e-8d)	59,864.53

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	1,259,747.40
*b. FY 2008-2009 Maximum Budget	1,568,127.81
*c. FY 2008-2009 ANB	199
*d. FY 2008-2009 Adopted General Fund Budget	1,507,766.46
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	248,019.06

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2008 County Taxable Value	30,193,738	30,193,738
b. FY 2008-09 County ANB (Budgeted)	1,057	553
c. County Retirement Mill Value per ANB	28.57	54.60
District		
d. Tax Year 2008 District Taxable Value	N/A	13,418,108
e. FY 2008-09 District ANB (Budgeted)	N/A	199
f. District Debt Service Mill Value Per ANB	N/A	67.43
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 05 Carbon

District: 0057 Red Lodge H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	506,612.01
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	17,427.02
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	17,780,644.29
(e) District taxable valuation (Tax Year 2008)***	N/A	13,418,108
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	4,363.00

*** 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.



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

County: 05 Carbon
District: 0059 Bridger K-12 Schools

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 BRIDGER K-6	123	21,922.00	578,567.40*	106	21,922.00	498,783.00	
M1 BRIDGER 7-8	28	62,083.00	168,847.00*	30	62,083.00	180,892.50	
H1 BRIDGER HS 9-12	68	243,649.00	409,377.00*	68	243,649.00	409,377.00	
2. * DIRECT STATE AID							663,547.09
3. Quality Educator							66,981.80
4. At Risk Student							6,944.97
5. Indian Education For All							4,467.60
6. American Indian Achievement Gap							800.00
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
Block Grant Rates							
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
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							32,799.63
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							22,650.63
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							55,450.26
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							10,932.48
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]							10,823.88
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]							3,607.71
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							14,431.59
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							47,231.22

County: 05 Carbon
 District: 0059 Bridger K-12 Schools

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	75,986.50	40,915.81	116,902.31
b. FY2007-2008 amount to avoid reversion	25,485.67	13,882.44	39,368.11
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481) then [a - (b * 1.531080481)] * 0.4	14,786.36	7,864.27	22,650.63

8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	.....	100%
*b. BASE Budget	.....	1,348,754.05
*c. Maximum Budget Limit	.....	1,685,472.77
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	1,660,219.03
*e. Highest Budget With A Vote	.....	1,685,472.77
*f. Highest Voted Amount (8e-8d)	.....	25,253.74

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	.....	1,259,106.05
*b. FY 2008-2009 Maximum Budget	.....	1,571,710.67
*c. FY 2008-2009 ANB	.....	199
*d. FY 2008-2009 Adopted General Fund Budget	.....	1,571,710.67
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	311,464.98

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2008 County Taxable Value	30,193,738	30,193,738
b. FY 2008-09 County ANB (Budgeted)	1,057	553
c. County Retirement Mill Value per ANB	28.57	54.60
District		
d. Tax Year 2008 District Taxable Value	5,570,442	5,570,442
e. FY 2008-09 District ANB (Budgeted)	130	69
f. District Debt Service Mill Value Per ANB	42.85	80.73
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 05 Carbon
 District: 0059 Bridger K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	260,569.92	232,637.24
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	14,043.70	8,067.72
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	5,725,693.98	8,167,119.29
(e) District taxable valuation (Tax Year 2008)***	5,570,442	5,570,442
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	155.00	2,597.00

*** 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.



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

County: 05 Carbon
District: 0060 Joliet 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 JOLIET K-6	172	21,922.00	808,210.80	186	21,922.00	873,735.00*	
E2 Boyd Bonus	0	21,922.00	0.00	2	21,922.00	9,431.80*	
E3 Edgar Bonus	0	10,961.00	0.00	3	10,961.00	14,147.40*	
M1 JOLIET 7-8	66	62,083.00	397,369.50	74	62,083.00	445,387.50*	
2. * DIRECT STATE AID							652,436.59
3. Quality Educator							72,642.96
4. At Risk Student							4,236.64
5. Indian Education For All							5,406.00
6. American Indian Achievement Gap							1,200.00
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
Block Grant Rates							
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
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							35,645.26
* 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]							35,645.26
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							11,880.96
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]							11,762.94
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]							3,920.72
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							15,683.66
Minimum Special Education Budget To Avoid Reversions							

County: 05 Carbon
District: 0060 Joliet Elem

* g. Minimum Special Education Budget to Avoid Reversions
 [7a + 7b + 7f(iv)] 51,328.92

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	74,086.56	0.00	0.00
b. FY2007-2008 amount to avoid reversion	58,057.58	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)] 82%

*b. BASE Budget 1,305,813.11

*c. Maximum Budget Limit 1,617,692.06

*d. Highest Budget Without A Vote
excluding tuition, excess reserves, and other overBASE revenues 1,451,957.89

*e. Highest Budget With A Vote 1,617,692.06

*f. Highest Voted Amount (8e-8d) 165,734.17

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget 1,372,029.76

*b. FY 2008-2009 Maximum Budget 1,709,568.63

*c. FY 2008-2009 ANB 278

*d. FY 2008-2009 Adopted General Fund Budget 1,518,174.54

*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget 146,144.78

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2008 County Taxable Value	30,193,738	30,193,738
b. FY 2008-09 County ANB (Budgeted)	1,057	553
c. County Retirement Mill Value per ANB	28.57	54.60
District		
d. Tax Year 2008 District Taxable Value	5,236,851	N/A
e. FY 2008-09 District ANB (Budgeted)	278	N/A
f. District Debt Service Mill Value Per ANB	18.84	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 05 Carbon
 District: 0060 Joliet Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	536,741.76	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	22,290.59	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	11,655,824.50	N/A
(e) District taxable valuation (Tax Year 2008)***	5,236,851	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	6,419.00	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.



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

County: 05 Carbon
District: 0061 Joliet 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 JOLIET HS 9-12	129	243,649.00	774,645.00	135	243,649.00	810,472.50*
2. * DIRECT STATE AID						471,192.31
3. Quality Educator						33,842.25
4. At Risk Student						1,717.19
5. Indian Education For All						2,754.00
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
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						19,320.33
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						11,694.11
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						31,014.44
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						6,439.68
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						6,375.71
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						2,125.09
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						8,500.80
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						27,821.13

County: 05 Carbon
 District: 0061 Joliet 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	72,380.00	0.00
b. FY2007-2008 amount to avoid reversion	0.00	28,179.26	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	11,694.11	0.00

8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	928,206.73
*c. Maximum Budget Limit	1,161,503.50
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,039,731.41
*e. Highest Budget With A Vote	1,161,503.50
*f. Highest Voted Amount (8e-8d)	121,772.09

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	951,547.57
*b. FY 2008-2009 Maximum Budget	1,189,541.32
*c. FY 2008-2009 ANB	140
*d. FY 2008-2009 Adopted General Fund Budget	1,063,072.25
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	111,524.68

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2008 County Taxable Value	30,193,738	30,193,738
b. FY 2008-09 County ANB (Budgeted)	1,057	553
c. County Retirement Mill Value per ANB	28.57	54.60
District		
d. Tax Year 2008 District Taxable Value	N/A	5,746,031
e. FY 2008-09 District ANB (Budgeted)	N/A	140
f. District Debt Service Mill Value Per ANB	N/A	41.04
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 05 Carbon
 District: 0061 Joliet H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	382,639.29
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	14,621.34
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	13,479,053.18
(e) District taxable valuation (Tax Year 2008)***	N/A	5,746,031
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	7,733.00

*** 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.



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

County: 05 Carbon
District: 0069 Roberts K-12 Schools

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 ROBERTS K-6	73	21,922.00	343,742.40	69	21,922.00	324,934.80*
M1 ROBERTS 7-8	16	62,083.00	96,532.00	20	62,083.00	120,645.00*
H1 ROBERTS HS 9-12	46	243,649.00	277,184.50	51	243,649.00	307,249.50*
2. * DIRECT STATE AID						482,976.04
3. Quality Educator						50,372.48
4. At Risk Student						1,236.66
5. Indian Education For All						2,856.00
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
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						20,218.95
* 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]						20,218.95
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						6,739.20
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						6,672.25
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						2,223.94
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						8,896.19
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						29,115.14

County: 05 Carbon
 District: 0069 Roberts K-12 Schools

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	23,764.27	13,956.80	37,721.07
b. FY2007-2008 amount to avoid reversion	19,684.05	11,810.43	31,494.48
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	.....	949,853.99
*c. Maximum Budget Limit	.....	1,175,386.01
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	1,011,853.99
*e. Highest Budget With A Vote	.....	1,175,386.01
*f. Highest Voted Amount (8e-8d)	.....	163,532.02

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	.....	987,536.74
*b. FY 2008-2009 Maximum Budget	.....	1,222,538.46
*c. FY 2008-2009 ANB	.....	148
*d. FY 2008-2009 Adopted General Fund Budget	.....	1,049,536.74
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	62,000.00

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2008 County Taxable Value	30,193,738	30,193,738
b. FY 2008-09 County ANB (Budgeted)	1,057	553
c. County Retirement Mill Value per ANB	28.57	54.60
District		
d. Tax Year 2008 District Taxable Value	1,544,623	1,544,623
e. FY 2008-09 District ANB (Budgeted)	90	58
f. District Debt Service Mill Value Per ANB	17.16	26.63
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 05 Carbon

District: 0069 Roberts K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.85	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	189,538.37	209,317.88
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	6,423.62	3,885.90
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	4,085,807.49	7,234,004.26
(e) District taxable valuation (Tax Year 2008)***	1,544,623	1,544,623
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	2,541.00	5,689.00

*** 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.



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

County: 05 Carbon
District: 0071 Fromberg 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 FROMBERG K-6	76	21,922.00	357,846.00	74	21,922.00	348,443.80*	
E2 Edgar Bonus	0	10,961.00	0.00	3	10,961.00	14,147.40*	
M1 FROMBERG 7-8	23	62,083.00	138,724.50	30	62,083.00	180,892.50*	
2. * DIRECT STATE AID						285,387.01
3. Quality Educator						34,599.71
4. At Risk Student						4,686.70
5. Indian Education For All						2,182.80
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
Block Grant Rates							
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
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						14,827.23
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						1,326.93
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						16,154.16
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						4,942.08
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]						4,892.99
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]						1,630.89
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						6,523.88
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						21,351.11

County: 05 Carbon
 District: 0071 Fromberg Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	39,419.32	0.00	0.00
b. FY2007-2008 amount to avoid reversion	23,579.42	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	1,326.93	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	577,221.63
*c. Maximum Budget Limit	717,569.31
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	690,070.98
*e. Highest Budget With A Vote	736,089.47
*f. Highest Voted Amount (8e-8d)	46,018.49

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	622,840.12
*b. FY 2008-2009 Maximum Budget	774,186.45
*c. FY 2008-2009 ANB	118
*d. FY 2008-2009 Adopted General Fund Budget	735,689.47
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	112,849.35

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2008 County Taxable Value	30,193,738	30,193,738
b. FY 2008-09 County ANB (Budgeted)	1,057	553
c. County Retirement Mill Value per ANB	28.57	54.60
District		
d. Tax Year 2008 District Taxable Value	2,426,345	N/A
e. FY 2008-09 District ANB (Budgeted)	118	N/A
f. District Debt Service Mill Value Per ANB	20.56	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 05 Carbon
 District: 0071 Fromberg Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	245,500.66	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	8,168.31	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	5,288,998.02	N/A
(e) District taxable valuation (Tax Year 2008)***	2,426,345	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	2,863.00	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.



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

County: 05 Carbon
District: 0072 Fromberg 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 FROMBERG HS 9-12	47	243,649.00	283,198.50	50	243,649.00	301,237.50*	
2. * DIRECT STATE AID						243,564.27	
3. Quality Educator						23,195.25	
4. At Risk Student						2,221.45	
5. Indian Education For All						1,020.00	
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	
Block Grant Rates							
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	
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						7,039.19	
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A	
c. Reimbursement for Disproportionate Costs						2,518.91	
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						9,558.10	
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,346.24	
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]						2,322.93	
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]						774.26	
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,097.19	
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						10,136.38	

County: 05 Carbon
 District: 0072 Fromberg H S

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	0.00	24,380.00	0.00
b. FY2007-2008 amount to avoid reversion	0.00	11,810.43	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	2,518.91	0.00

8. FY2010 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	476,865.74
*c. Maximum Budget Limit	592,985.64
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	611,396.40
*e. Highest Budget With A Vote	611,396.40
*f. Highest Voted Amount (8e-8d)	0.00

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	474,463.75
*b. FY 2008-2009 Maximum Budget	589,773.25
*c. FY 2008-2009 ANB	49
*d. FY 2008-2009 Adopted General Fund Budget	611,376.00
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	136,912.25

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2008 County Taxable Value	30,193,738	30,193,738
b. FY 2008-09 County ANB (Budgeted)	1,057	553
c. County Retirement Mill Value per ANB	28.57	54.60
District		
d. Tax Year 2008 District Taxable Value	N/A	2,426,345
e. FY 2008-09 District ANB (Budgeted)	N/A	49
f. District Debt Service Mill Value Per ANB	N/A	49.52
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 05 Carbon

District: 0072 Fromberg H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	190,222.52
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	5,023.14
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	6,624,685.24
(e) District taxable valuation (Tax Year 2008)***	N/A	2,426,345
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	4,198.00

*** 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.



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

County: 05 Carbon
District: 0076 Belfry K-12 Schools

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 BELFRY K-6	29	21,922.00	136,682.80	33	21,922.00	155,522.40*
M1 BELFRY 7-8	11	62,083.00	66,379.50	11	62,083.00	66,379.50*
H1 BELFRY HS 9-12	28	243,649.00	168,847.00	32	243,649.00	192,936.00*
2. * DIRECT STATE AID						331,893.89
3. Quality Educator						38,785.50
4. At Risk Student						1,889.07
5. Indian Education For All						1,550.40
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
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						10,184.36
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						10,184.36
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						3,394.56
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						3,360.83
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]						1,120.20
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						4,481.03
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						14,665.39

County: 05 Carbon
 District: 0076 Belfry K-12 Schools

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	11,942.01	7,961.34	19,903.35
b. FY2007-2008 amount to avoid reversion	9,531.22	6,423.21	15,954.43
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)]	.....	80%
*b. BASE Budget	.....	652,034.42
*c. Maximum Budget Limit	.....	805,964.37
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	652,034.42
*e. Highest Budget With A Vote	.....	907,403.19
*f. Highest Voted Amount (8e-8d)	.....	255,368.77

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	.....	700,538.77
*b. FY 2008-2009 Maximum Budget	.....	869,996.18
*c. FY 2008-2009 ANB	.....	84
*d. FY 2008-2009 Adopted General Fund Budget	.....	907,403.19
*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>
County		
a. Tax Year 2008 County Taxable Value	30,193,738	30,193,738
b. FY 2008-09 County ANB (Budgeted)	1,057	553
c. County Retirement Mill Value per ANB	28.57	54.60
District		
d. Tax Year 2008 District Taxable Value	1,488,189	1,488,189
e. FY 2008-09 District ANB (Budgeted)	46	38
f. District Debt Service Mill Value Per ANB	32.35	39.16
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 05 Carbon

District: 0076 Belfry K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.85	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	112,709.48	166,864.34
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	3,954.90	3,417.54
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	2,432,452.32	5,777,664.19
(e) District taxable valuation (Tax Year 2008)***	1,488,189	1,488,189
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	944.00	4,289.00

*** 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.



PRELIMINARY BUDGET DATA SHEET
FY 2009-2010

County: 05 Carbon
District: 1231 Luther 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 LUTHER K-8	42	21,922.00	197,899.80	43	21,922.00	202,607.40*	
2. * DIRECT STATE AID							100,364.64
3. Quality Educator							15,210.00
4. At Risk Student							0.00
5. Indian Education For All							877.20
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
Block Grant Rates							
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
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							6,290.34
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							7,038.77
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							13,329.11
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							2,096.64
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]							2,075.81
f(ii). District's Required Match for RSBG [7b X 0.33]							N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]							691.89
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							2,767.70
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							9,058.04

County: 05 Carbon
 District: 1231 Luther Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	30,921.04	0.00	0.00
b. FY2007-2008 amount to avoid reversion	8,702.43	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	7,038.77	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	215,810.13
*c. Maximum Budget Limit	269,971.46
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	215,810.13
*e. Highest Budget With A Vote	269,971.46
*f. Highest Voted Amount (8e-8d)	54,161.33

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2008-2009 BASE Budget	210,529.22
*b. FY 2008-2009 Maximum Budget	259,429.78
*c. FY 2008-2009 ANB	44
*d. FY 2008-2009 Adopted General Fund Budget	214,215.32
*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
County		
a. Tax Year 2008 County Taxable Value	30,193,738	30,193,738
b. FY 2008-09 County ANB (Budgeted)	1,057	553
c. County Retirement Mill Value per ANB	28.57	54.60
District		
d. Tax Year 2008 District Taxable Value	1,245,416	N/A
e. FY 2008-09 District ANB (Budgeted)	44	N/A
f. District Debt Service Mill Value Per ANB	28.30	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 05 Carbon

District: 1231 Luther Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:		<u>Elementary</u>	<u>High School</u>
(a)	Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:		<u>Elementary</u>	<u>High School</u>
(a)	Statewide GTB ratio (from c above)	20.85	N/A
(b)	2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	80,920.59	N/A
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	3,489.38	N/A
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	1,759,947.87	N/A
(e)	District taxable valuation (Tax Year 2008)***	1,245,416	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	515.00	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.