



**PRELIMINARY BUDGET DATA SHEET**

**FY 2009-2010**

**Revision #1**

**2010 FTK Transition**

**County: 14 Fergus**

**District: 0258 Lewistown Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 LEWISTOWN K-6	679	21,922.00	3,156,127.80	690	21,922.00	3,206,499.00*	
M1 LEWISTOWN 7-8	204	62,083.00	1,221,195.00	223	62,083.00	1,333,874.50*	
<b>2. * DIRECT STATE AID</b> .....							2,067,097.19
<b>3. Quality Educator</b> .....							210,360.38
<b>4. At Risk Student</b> .....							27,355.75
<b>5. Indian Education For All</b> .....							18,625.20
<b>6. American Indian Achievement Gap</b> .....							4,200.00
<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] .....							132,246.91
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							165,779.21
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							298,026.12
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							44,079.36
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							43,641.48
f(ii). District's Required Match for RSBG [7b X 0.33] .....							N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....							14,546.19
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							58,187.67
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							190,434.58

County: 14 Fergus  
 District: 0258 Lewistown Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	699,964.61	0.00	0.00
b. FY2007-2008 amount to avoid reversion	186,480.45	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	165,779.21	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	4,394,912.44
*c. Maximum Budget Limit	5,525,051.43
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	5,441,647.27
*e. Highest Budget With A Vote	5,565,510.29
*f. Highest Voted Amount (8e-8d)	123,863.02

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

*a. FY 2008-2009 BASE Budget	4,322,076.23
*b. FY 2008-2009 Maximum Budget	5,435,002.47
*c. FY 2008-2009 ANB	892
*d. FY 2008-2009 Adopted General Fund Budget	5,368,811.06
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	1,046,734.83

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	24,046,199	24,046,199
b. FY 2008-09 County ANB (Budgeted)	1,220	654
c. County Retirement Mill Value per ANB	19.71	36.77
<b>District</b>		
d. Tax Year 2008 District Taxable Value	11,381,442	N/A
e. FY 2008-09 District ANB (Budgeted)	892	N/A
f. District Debt Service Mill Value Per ANB	12.76	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 14 Fergus  
 District: 0258 Lewistown 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)***	2,093,300,829	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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	1,604,125.65	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	136,048.78	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	36,282,636.87	N/A
(e) District taxable valuation (Tax Year 2008)***	11,381,442	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	24,901.00	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: 14 Fergus**  
**District: 0259 Fergus H S**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 FERGUS HS 9-12	426	243,649.00	2,526,499.50	436	243,649.00	2,584,717.00*	
2. * DIRECT STATE AID							1,264,279.60
3. Quality Educator							100,921.39
4. At Risk Student							8,607.23
5. Indian Education For All							8,894.40
6. American Indian Achievement Gap							2,800.00
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
<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]							63,802.02
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							46,819.48
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							110,621.50
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							21,265.92
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							21,054.67
f(ii). District's Required Match for RSBG [7b X 0.33]							N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]							7,017.75
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							28,072.42
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							91,874.44

County: 14 Fergus  
 District: 0259 Fergus 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	258,538.01	0.00
b. FY2007-2008 amount to avoid reversion	0.00	92,411.42	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	46,819.48	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	2,547,292.29
*c. Maximum Budget Limit	3,192,097.94
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	3,182,647.24
*e. Highest Budget With A Vote	3,217,645.46
*f. Highest Voted Amount (8e-8d)	34,998.22

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

*a. FY 2008-2009 BASE Budget	2,581,457.13
*b. FY 2008-2009 Maximum Budget	3,232,044.12
*c. FY 2008-2009 ANB	447
*d. FY 2008-2009 Adopted General Fund Budget	3,216,812.08
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	635,354.95

**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	24,046,199	24,046,199
b. FY 2008-09 County ANB (Budgeted)	1,220	654
c. County Retirement Mill Value per ANB	19.71	36.77
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	12,275,801
e. FY 2008-09 District ANB (Budgeted)	N/A	447
f. District Debt Service Mill Value Per ANB	N/A	27.46
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 14 Fergus  
 District: 0259 Fergus 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)***	2,093,300,829	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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	1,020,998.67
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	48,078.32
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	36,273,782.27
(e) District taxable valuation (Tax Year 2008)***	N/A	12,275,801
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	23,998.00

\*\*\* 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**

**Revision #1**

**Isolation Status Approved**

**County: 14 Fergus**

**District: 0264 Deerfield Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 DEERFIELD K-8	9	21,922.00	42,436.80*	8	21,922.00	37,722.40
2. * DIRECT STATE AID						28,768.38
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						183.60
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						1,347.93
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						1,347.93
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						449.28
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						444.82
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]						148.26
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						593.08
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,941.01

County: 14 Fergus  
 District: 0264 Deerfield 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	1,107.21	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)]	75%
*b. BASE Budget	56,779.45
*c. Maximum Budget Limit	70,280.24
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	62,123.63
*e. Highest Budget With A Vote	70,280.24
*f. Highest Voted Amount (8e-8d)	8,156.61

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

*a. FY 2008-2009 BASE Budget	48,724.67
*b. FY 2008-2009 Maximum Budget	60,196.37
*c. FY 2008-2009 ANB	7
*d. FY 2008-2009 Adopted General Fund Budget	55,156.89
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	5,344.18

**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	24,046,199	24,046,199
b. FY 2008-09 County ANB (Budgeted)	1,220	654
c. County Retirement Mill Value per ANB	19.71	36.77
<b>District</b>		
d. Tax Year 2008 District Taxable Value	138,849	N/A
e. FY 2008-09 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value Per ANB	19.84	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: 14 Fergus  
 District: 0264 Deerfield 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)***	2,100,002,507	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	555.13	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	416,857.82	N/A
(e) District taxable valuation (Tax Year 2008)***	138,849	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	278.00	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: 14 Fergus**  
**District: 0268 Grass Range Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 GRASS RANGE K-6	22	21,922.00	103,705.80	31	21,922.00	146,103.00*
M1 GRASS RANGE 7-8	13	62,083.00	78,442.00	12	62,083.00	72,411.00*
2. * DIRECT STATE AID .....						135,226.00
3. Quality Educator .....						21,181.45
4. At Risk Student .....						2,192.09
5. Indian Education For All .....						877.20
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] .....						5,241.95
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						1,638.23
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						6,880.18
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,747.20
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						1,729.84
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] .....						576.58
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						2,306.42
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						7,548.37

County: 14 Fergus  
 District: 0268 Grass Range 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	18,371.41	0.00	0.00
b. FY2007-2008 amount to avoid reversion	9,324.03	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	1,638.23	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	.....	276,597.07
*c. Maximum Budget Limit	.....	342,277.30
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	318,200.26
*e. Highest Budget With A Vote	.....	342,277.30
*f. Highest Voted Amount (8e-8d)	.....	24,077.04

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

*a. FY 2008-2009 BASE Budget	.....	284,832.81
*b. FY 2008-2009 Maximum Budget	.....	353,172.18
*c. FY 2008-2009 ANB	.....	45
*d. FY 2008-2009 Adopted General Fund Budget	.....	326,436.00
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	41,603.19

**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	24,046,199	24,046,199
b. FY 2008-09 County ANB (Budgeted)	1,220	654
c. County Retirement Mill Value per ANB	19.71	36.77
<b>District</b>		
d. Tax Year 2008 District Taxable Value	1,509,362	N/A
e. FY 2008-09 District ANB (Budgeted)	45	N/A
f. District Debt Service Mill Value Per ANB	33.54	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 14 Fergus  
 District: 0268 Grass Range 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)***	2,093,300,829	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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	110,114.26	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	3,967.79	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	2,378,610.74	N/A
(e) District taxable valuation (Tax Year 2008)***	1,509,362	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	869.00	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: 14 Fergus**  
**District: 0269 Grass Range H S**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 GRASS RANGE HS 9-12	25	243,649.00	150,775.00	30	243,649.00	180,892.50*
2. * DIRECT STATE AID .....						189,770.05
3. Quality Educator .....						15,133.95
4. At Risk Student .....						212.61
5. Indian Education For All .....						612.00
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] .....						3,744.25
* 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] .....						3,744.25
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,248.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						1,235.60
f(ii). District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						411.84
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						1,647.44
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						5,391.69

County: 14 Fergus  
 District: 0269 Grass Range 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	9,863.45	0.00
b. FY2007-2008 amount to avoid reversion	0.00	6,837.61	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)]	.....	91%
*b. BASE Budget	.....	361,332.91
*c. Maximum Budget Limit	.....	448,787.26
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	390,265.29
*e. Highest Budget With A Vote	.....	448,787.26
*f. Highest Voted Amount (8e-8d)	.....	58,521.97

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

*a. FY 2008-2009 BASE Budget	.....	390,055.62
*b. FY 2008-2009 Maximum Budget	.....	485,048.02
*c. FY 2008-2009 ANB	.....	35
*d. FY 2008-2009 Adopted General Fund Budget	.....	418,988.00
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	28,932.38

**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	24,046,199	24,046,199
b. FY 2008-09 County ANB (Budgeted)	1,220	654
c. County Retirement Mill Value per ANB	19.71	36.77
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	1,623,346
e. FY 2008-09 District ANB (Budgeted)	N/A	35
f. District Debt Service Mill Value Per ANB	N/A	46.38
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 14 Fergus  
 District: 0269 Grass Range 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)***	2,093,300,829	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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	160,490.21
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	2,708.73
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	5,537,340.03
(e) District taxable valuation (Tax Year 2008)***	N/A	1,623,346
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,914.00

\*\*\* 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: 14 Fergus**  
**District: 0272 King Colony Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 KING COLONY K-8	10	21,922.00	47,151.00	13	21,922.00	61,292.40*
2. * DIRECT STATE AID						37,196.84
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						265.20
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						1,497.70
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						1,497.70
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						499.20
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						494.24
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]						164.74
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						658.98
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						2,156.68

County: 14 Fergus  
 District: 0272 King Colony 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	3,502.83	0.00	0.00
b. FY2007-2008 amount to avoid reversion	3,315.21	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)]	.....	75%
*b. BASE Budget	.....	72,175.18
*c. Maximum Budget Limit	.....	89,516.98
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	72,175.18
*e. Highest Budget With A Vote	.....	89,516.98
*f. Highest Voted Amount (8e-8d)	.....	17,341.80

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

*a. FY 2008-2009 BASE Budget	.....	75,949.88
*b. FY 2008-2009 Maximum Budget	.....	94,229.35
*c. FY 2008-2009 ANB	.....	14
*d. FY 2008-2009 Adopted General Fund Budget	.....	75,949.88
*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	24,046,199	24,046,199
b. FY 2008-09 County ANB (Budgeted)	1,220	654
c. County Retirement Mill Value per ANB	19.71	36.77
<b>District</b>		
d. Tax Year 2008 District Taxable Value	815,326	N/A
e. FY 2008-09 District ANB (Budgeted)	14	N/A
f. District Debt Service Mill Value Per ANB	58.24	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 14 Fergus  
 District: 0272 King Colony 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)***	2,093,300,829	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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	31,038.51	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	793.04	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	663,687.82	N/A
(e) District taxable valuation (Tax Year 2008)***	815,326	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.



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

**County: 14 Fergus**  
**District: 0273 Moore Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 MOORE K-6	43	21,922.00	202,607.40*	41	21,922.00	193,192.00	
M1 MOORE 7-8	18	62,083.00	108,589.50*	17	62,083.00	102,561.00	
<b>2. * DIRECT STATE AID</b> .....							176,655.25
<b>3. Quality Educator</b> .....							23,761.06
<b>4. At Risk Student</b> .....							194.02
<b>5. Indian Education For All</b> .....							1,244.40
<b>6. American Indian Achievement Gap</b> .....							0.00
<b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</b>							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
<b>Block Grant Eligibility Status?</b> .....							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB .....							149.77
Related Services Block Grant Rate [RSBG] per ANB .....							49.92
Threshold to Determine Disproportionate Costs .....							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							9,135.97
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							2,384.93
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							11,520.90
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							3,045.12
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							3,014.87
f(ii). District's Required Match for RSBG [7b X 0.33] .....							N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....							1,004.89
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							4,019.76
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							13,155.73

County: 14 Fergus  
 District: 0273 Moore Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	22,776.09	0.00	0.00
b. FY2007-2008 amount to avoid reversion	10,981.63	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	2,384.93	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	358,708.31
*c. Maximum Budget Limit	446,488.30
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	444,174.31
*e. Highest Budget With A Vote	446,488.30
*f. Highest Voted Amount (8e-8d)	2,313.99

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

*a. FY 2008-2009 BASE Budget	352,254.95
*b. FY 2008-2009 Maximum Budget	437,834.57
*c. FY 2008-2009 ANB	60
*d. FY 2008-2009 Adopted General Fund Budget	437,720.95
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	85,466.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	24,046,199	24,046,199
b. FY 2008-09 County ANB (Budgeted)	1,220	654
c. County Retirement Mill Value per ANB	19.71	36.77
<b>District</b>		
d. Tax Year 2008 District Taxable Value	3,374,001	N/A
e. FY 2008-09 District ANB (Budgeted)	60	N/A
f. District Debt Service Mill Value Per ANB	56.23	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 14 Fergus  
 District: 0273 Moore 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)***	2,093,300,829	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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	137,378.21	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	5,163.29	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	2,971,990.28	N/A
(e) District taxable valuation (Tax Year 2008)***	3,374,001	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.



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

**County: 14 Fergus**  
**District: 0274 Moore H S**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 MOORE HS 9-12	39	243,649.00	235,072.50	40	243,649.00	241,090.00*
2. * DIRECT STATE AID						216,678.33
3. Quality Educator						19,015.54
4. At Risk Student						0.00
5. Indian Education For All						816.00
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]						5,841.03
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						5,637.09
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						11,478.12
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,946.88
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						1,927.54
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]						642.47
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,570.01
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						8,411.04

County: 14 Fergus  
 District: 0274 Moore 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	24,878.90	0.00
b. FY2007-2008 amount to avoid reversion	0.00	7,044.82	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	5,637.09	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	424,470.86
*c. Maximum Budget Limit	529,473.66
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	538,311.29
*e. Highest Budget With A Vote	573,117.57
*f. Highest Voted Amount (8e-8d)	34,806.28

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

*a. FY 2008-2009 BASE Budget	459,277.14
*b. FY 2008-2009 Maximum Budget	573,117.57
*c. FY 2008-2009 ANB	47
*d. FY 2008-2009 Adopted General Fund Budget	573,117.57
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	113,840.43

**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	24,046,199	24,046,199
b. FY 2008-09 County ANB (Budgeted)	1,220	654
c. County Retirement Mill Value per ANB	19.71	36.77
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	3,804,370
e. FY 2008-09 District ANB (Budgeted)	N/A	47
f. District Debt Service Mill Value Per ANB	N/A	80.94
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 14 Fergus  
 District: 0274 Moore 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)***	2,093,300,829	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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	185,977.17
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	5,647.29
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	6,501,817.93
(e) District taxable valuation (Tax Year 2008)***	N/A	3,804,370
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,697.00

\*\*\* 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: 14 Fergus**  
**District: 0280 Roy K-12 Schools**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 ROY K-6	27	21,922.00	127,261.80	29	21,922.00	136,682.80*	
M1 ROY 7-8	8	62,083.00	48,282.00	10	62,083.00	60,347.50*	
H1 ROY HS 9-12	29	243,649.00	174,870.00*	29	243,649.00	174,870.00	
<b>2. * DIRECT STATE AID</b> .....							312,700.77
<b>3. Quality Educator</b> .....							33,100.00
<b>4. At Risk Student</b> .....							1,599.26
<b>5. Indian Education For All</b> .....							1,387.20
<b>6. American Indian Achievement Gap</b> .....							0.00
<b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</b>							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
<b>Block Grant Eligibility Status?</b> .....							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB .....							149.77
Related Services Block Grant Rate [RSBG] per ANB .....							49.92
Threshold to Determine Disproportionate Costs .....							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							9,585.28
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							672.29
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							10,257.57
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							3,194.88
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							3,163.14
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] .....							1,054.31
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							4,217.45
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							13,802.73

County: 14 Fergus  
 District: 0280 Roy K-12 Schools

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	13,797.36	8,821.26	22,618.62
b. FY2007-2008 amount to avoid reversion	8,288.02	5,387.22	13,675.24
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	443.09	229.20	672.29

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	.....	100%
*b. BASE Budget	.....	611,368.45
*c. Maximum Budget Limit	.....	759,350.78
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	724,112.47
*e. Highest Budget With A Vote	.....	759,350.78
*f. Highest Voted Amount (8e-8d)	.....	35,238.31

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

*a. FY 2008-2009 BASE Budget	.....	624,942.98
*b. FY 2008-2009 Maximum Budget	.....	773,854.82
*c. FY 2008-2009 ANB	.....	71
*d. FY 2008-2009 Adopted General Fund Budget	.....	737,687.00
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	112,744.02

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	24,046,199	24,046,199
b. FY 2008-09 County ANB (Budgeted)	1,220	654
c. County Retirement Mill Value per ANB	19.71	36.77
<b>District</b>		
d. Tax Year 2008 District Taxable Value	989,458	989,458
e. FY 2008-09 District ANB (Budgeted)	40	31
f. District Debt Service Mill Value Per ANB	24.74	31.92
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 14 Fergus  
 District: 0280 Roy K-12 Schools

**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)***	2,093,300,829	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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	102,267.21	151,988.92
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	3,092.86	2,458.42
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	2,196,757.46	5,240,398.25
(e) District taxable valuation (Tax Year 2008)***	989,458	989,458
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	1,207.00	4,251.00

\*\*\* 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: 14 Fergus**  
**District: 0281 Denton Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 DENTON K-6	57	21,922.00	268,492.80	57	21,922.00	268,492.80*	
M1 DENTON 7-8	13	62,083.00	78,442.00	18	62,083.00	108,589.50*	
2. * DIRECT STATE AID							206,106.03
3. Quality Educator							27,016.00
4. At Risk Student							1,986.44
5. Indian Education For All							1,530.00
6. American Indian Achievement Gap							1,400.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB							149.77
Related Services Block Grant Rate [RSBG] per ANB							49.92
Threshold to Determine Disproportionate Costs							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							10,483.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							889.16
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							11,373.06
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							3,494.40
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							3,459.69
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]							1,153.15
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							4,612.84
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							15,096.74

County: 14 Fergus  
 District: 0281 Denton 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	27,284.91	0.00	0.00
b. FY2007-2008 amount to avoid reversion	16,368.84	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	889.16	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	418,122.32
*c. Maximum Budget Limit	519,260.26
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	522,816.64
*e. Highest Budget With A Vote	537,535.75
*f. Highest Voted Amount (8e-8d)	14,719.11

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

*a. FY 2008-2009 BASE Budget	432,747.13
*b. FY 2008-2009 Maximum Budget	537,400.70
*c. FY 2008-2009 ANB	78
*d. FY 2008-2009 Adopted General Fund Budget	537,441.45
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	104,694.32

**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	24,046,199	24,046,199
b. FY 2008-09 County ANB (Budgeted)	1,220	654
c. County Retirement Mill Value per ANB	19.71	36.77
<b>District</b>		
d. Tax Year 2008 District Taxable Value	3,778,245	N/A
e. FY 2008-09 District ANB (Budgeted)	78	N/A
f. District Debt Service Mill Value Per ANB	48.44	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 14 Fergus  
 District: 0281 Denton 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)***	2,093,300,829	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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	169,146.94	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	5,879.74	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	3,649,306.28	N/A
(e) District taxable valuation (Tax Year 2008)***	3,778,245	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.



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

**County: 14 Fergus**  
**District: 0282 Denton H S**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 DENTON HS 9-12	38	243,649.00	229,054.50	44	243,649.00	265,155.00*	
2. * DIRECT STATE AID							227,435.39
3. Quality Educator							19,240.65
4. At Risk Student							0.00
5. Indian Education For All							897.60
6. American Indian Achievement Gap							1,600.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB							149.77
Related Services Block Grant Rate [RSBG] per ANB							49.92
Threshold to Determine Disproportionate Costs							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							5,691.26
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							3,646.52
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							9,337.78
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							1,896.96
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							1,878.12
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]							626.00
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							2,504.12
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							8,195.38

County: 14 Fergus  
 District: 0282 Denton 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	24,343.85	0.00
b. FY2007-2008 amount to avoid reversion	0.00	9,945.63	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	3,646.52	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	442,613.13
*c. Maximum Budget Limit	551,114.77
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	548,106.93
*e. Highest Budget With A Vote	569,527.70
*f. Highest Voted Amount (8e-8d)	21,420.77

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

*a. FY 2008-2009 BASE Budget	463,633.90
*b. FY 2008-2009 Maximum Budget	577,407.29
*c. FY 2008-2009 ANB	48
*d. FY 2008-2009 Adopted General Fund Budget	569,127.70
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	105,493.80

**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	24,046,199	24,046,199
b. FY 2008-09 County ANB (Budgeted)	1,220	654
c. County Retirement Mill Value per ANB	19.71	36.77
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	3,917,094
e. FY 2008-09 District ANB (Budgeted)	N/A	48
f. District Debt Service Mill Value Per ANB	N/A	81.61
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 14 Fergus  
 District: 0282 Denton 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)***	2,093,300,829	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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	188,099.93
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	4,800.80
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	6,545,121.77
(e) District taxable valuation (Tax Year 2008)***	N/A	3,917,094
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,628.00

\*\*\* 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: 14 Fergus**  
**District: 0288 Spring Creek Colony Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 SPRING CREEK K-8	9	21,922.00	42,436.80	10	21,922.00	47,151.00*
2. * DIRECT STATE AID						30,875.63
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						204.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						1,347.93
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						1,347.93
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						449.28
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						444.82
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]						148.26
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						593.08
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,941.01

County: 14 Fergus  
 District: 0288 Spring Creek Colony 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	1,894.20	0.00	0.00
b. FY2007-2008 amount to avoid reversion	2,072.01	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)]	.....	75%
*b. BASE Budget	.....	60,571.21
*c. Maximum Budget Limit	.....	75,014.84
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	60,571.21
*e. Highest Budget With A Vote	.....	75,014.84
*f. Highest Voted Amount (8e-8d)	.....	14,443.63

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

*a. FY 2008-2009 BASE Budget	.....	64,456.74
*b. FY 2008-2009 Maximum Budget	.....	81,013.50
*c. FY 2008-2009 ANB	.....	10
*d. FY 2008-2009 Adopted General Fund Budget	.....	64,456.74
*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	24,046,199	24,046,199
b. FY 2008-09 County ANB (Budgeted)	1,220	654
c. County Retirement Mill Value per ANB	19.71	36.77
<b>District</b>		
d. Tax Year 2008 District Taxable Value	79,033	N/A
e. FY 2008-09 District ANB (Budgeted)	10	N/A
f. District Debt Service Mill Value Per ANB	7.90	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 14 Fergus  
 District: 0288 Spring Creek Colony 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)***	2,093,300,829	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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	24,382.77	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	1,828.11	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	546,496.85	N/A
(e) District taxable valuation (Tax Year 2008)***	79,033	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	467.00	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: 14 Fergus**  
**District: 0291 Winifred K-12 Schools**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 WINIFRED K-6	39	21,922.00	183,775.80	41	21,922.00	193,192.00*
M1 WINIFRED 7-8	10	62,083.00	60,347.50	9	62,083.00	54,315.00*
H1 WINIFRED HS 9-12	32	243,649.00	192,936.00	41	243,649.00	247,107.00*
2. * DIRECT STATE AID .....						367,553.80
3. Quality Educator .....						37,389.22
4. At Risk Student .....						4,940.05
5. Indian Education For All .....						1,856.40
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] .....						12,131.37
* 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] .....						12,131.37
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						4,043.52
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						4,003.35
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] .....						1,334.37
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						5,337.72
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						17,469.09

County: 14 Fergus  
 District: 0291 Winifred K-12 Schools

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	13,903.64	12,329.65	26,233.29
b. FY2007-2008 amount to avoid reversion	10,774.42	9,738.42	20,512.84
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)]	.....	84%
*b. BASE Budget	.....	720,601.39
*c. Maximum Budget Limit	.....	892,171.95
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	881,710.51
*e. Highest Budget With A Vote	.....	936,621.96
*f. Highest Voted Amount (8e-8d)	.....	54,911.45

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

*a. FY 2008-2009 BASE Budget	.....	761,540.51
*b. FY 2008-2009 Maximum Budget	.....	946,507.33
*c. FY 2008-2009 ANB	.....	99
*d. FY 2008-2009 Adopted General Fund Budget	.....	935,149.63
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	161,109.12

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	24,046,199	24,046,199
b. FY 2008-09 County ANB (Budgeted)	1,220	654
c. County Retirement Mill Value per ANB	19.71	36.77
<b>District</b>		
d. Tax Year 2008 District Taxable Value	1,436,130	1,436,130
e. FY 2008-09 District ANB (Budgeted)	53	46
f. District Debt Service Mill Value Per ANB	27.10	31.22
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 14 Fergus  
 District: 0291 Winifred K-12 Schools

**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)***	2,093,300,829	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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	123,411.62	183,854.23
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	3,885.90	3,489.38
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	2,654,153.29	6,356,568.69
(e) District taxable valuation (Tax Year 2008)***	1,436,130	1,436,130
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	1,218.00	4,920.00

\*\*\* 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: 14 Fergus**  
**District: 1218 Ayers Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 AYERS K-8	13	21,922.00	61,292.40	15	21,922.00	70,719.00*
2. * DIRECT STATE AID						41,410.53
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						306.00
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]						1,947.01
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						3,226.09
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						5,173.10
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						648.96
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						642.51
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						214.16
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						856.67
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						2,803.68

County: 14 Fergus  
 District: 1218 Ayers 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	13,141.09	0.00	0.00
b. FY2007-2008 amount to avoid reversion	3,315.21	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	3,226.09	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	.....	84,962.72
*c. Maximum Budget Limit	.....	106,984.16
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	84,962.72
*e. Highest Budget With A Vote	.....	106,984.16
*f. Highest Voted Amount (8e-8d)	.....	22,021.44

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

*a. FY 2008-2009 BASE Budget	.....	88,592.58
*b. FY 2008-2009 Maximum Budget	.....	111,528.12
*c. FY 2008-2009 ANB	.....	16
*d. FY 2008-2009 Adopted General Fund Budget	.....	88,592.58
*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	24,046,199	24,046,199
b. FY 2008-09 County ANB (Budgeted)	1,220	654
c. County Retirement Mill Value per ANB	19.71	36.77
<b>District</b>		
d. Tax Year 2008 District Taxable Value	113,984	N/A
e. FY 2008-09 District ANB (Budgeted)	16	N/A
f. District Debt Service Mill Value Per ANB	7.12	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 14 Fergus  
 District: 1218 Ayers 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)***	2,093,300,829	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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	34,365.96	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	2,309.82	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	764,690.01	N/A
(e) District taxable valuation (Tax Year 2008)***	113,984	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	651.00	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.