



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

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

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |                      |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|----------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement | *Per ANB Entitlement |
| E1 JORDAN K-6  | 85           | 21,922.00 | 400,146.00*        | 82                   | 21,922.00 | 386,047.80         |                      |
| M1 JORDAN 7-8  | 20           | 62,083.00 | 120,645.00*        | 19                   | 62,083.00 | 114,617.50         |                      |
| <b>2. * DIRECT STATE AID</b> .....   |              |           |                    |                      |           |                    | 270,343.82           |
| <b>3. Quality Educator</b> .....   |              |           |                    |                      |           |                    | 34,703.14            |
| <b>4. At Risk Student</b> .....  |              |           |                    |                      |           |                    | 1,710.95             |
| <b>5. Indian Education For All</b> .....   |              |           |                    |                      |           |                    | 2,142.00             |
| <b>6. American Indian Achievement Gap</b> .....  |              |           |                    |                      |           |                    | 0.00                 |
| <b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</b>   |              |           |                    |                      |           |                    |                      |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |           |                    |                      |           |                    |                      |
| <b>Block Grant Eligibility Status?</b> .....   |              |           |                    |                      |           |                    | Yes                  |
| <b>Block Grant Rates</b>   |              |           |                    |                      |           |                    |                      |
| Instructional Block Grant Rate [IBG] per ANB .....   |              |           |                    |                      |           |                    | 149.77               |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           |                    | 49.92                |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           |                    | 1.531080481          |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           |                    | 15,725.85            |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |           |                    |                      |           |                    | N/A                  |
| c. Reimbursement for Disproportionate Costs .....  |              |           |                    |                      |           |                    | 631.11               |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....  |              |           |                    |                      |           |                    | 16,356.96            |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           |                    | 5,241.60             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |           |                    |                      |           |                    | 5,189.53             |
| f(ii). District's Required Match for RSBG [7b X 0.33] .....  |              |           |                    |                      |           |                    | N/A                  |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....  |              |           |                    |                      |           |                    | 1,729.73             |
| * f(iv). Total Required Local Match To Avoid Reversions<br>[7f(i) + 7f(ii) + 7f(iii)] .....  |              |           |                    |                      |           |                    | 6,919.26             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions<br>[7a + 7b + 7f(iv)] .....  |              |           |                    |                      |           |                    | 22,645.11            |

County: 17 Garfield  
 District: 0377 Jordan Elem

**Reimbursement For Disproportionate Costs**

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

**8. FY2010 BUDGET LIMITS:**

|  |            |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 99%        |
| *b. BASE Budget  | 547,389.27 |
| *c. Maximum Budget Limit   | 681,091.62 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 670,534.37 |
| *e. Highest Budget With A Vote   | 681,091.62 |
| *f. Highest Voted Amount (8e-8d)   | 10,557.25  |

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

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

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

|   | Elementary | High School |
|---|------------|-------------|
| <b>County</b>                               |            |             |
| a. Tax Year 2008 County Taxable Value       | 4,874,332  | 4,874,332   |
| b. FY 2008-09 County ANB (Budgeted)         | 137        | 64          |
| c. County Retirement Mill Value per ANB     | 35.58      | 76.16       |
| <b>District</b>                             |            |             |
| d. Tax Year 2008 District Taxable Value     | 1,453,495  | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 101        | N/A         |
| f. District Debt Service Mill Value Per ANB | 14.39      | N/A         |
| <b>Statewide</b>                            |            |             |
| g. Statewide Retirement Mill Value per ANB  | 25.05      | 52.07       |
| h. Facility Guaranteed Mill Value per ANB   | 28.99      | 60.25       |

County: 17 Garfield  
 District: 0377 Jordan Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,093,300,829     | 2,093,300,829      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.85             | 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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 204,981.10        | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 8,009.70          | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 4,440,858.18      | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 1,453,495         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 2,987.00          | 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: 17 Garfield**  
**District: 0378 Garfield County H S**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |            |                    | 3 Year Avg ANB       |            |                    |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|
|  | *Budget Unit | ANB        | *Basic Entitlement | *Per ANB Entitlement | ANB        | *Basic Entitlement |
| H1 GARFIELD CO HS 9-12   | 46           | 243,649.00 | 277,184.50         | 56                   | 243,649.00 | 337,302.00*        |
| 2. * DIRECT STATE AID  |              |            |                    |                      |            | 259,685.10         |
| 3. Quality Educator  |              |            |                    |                      |            | 25,385.49          |
| 4. At Risk Student   |              |            |                    |                      |            | 1,562.93           |
| 5. Indian Education For All  |              |            |                    |                      |            | 1,142.40           |
| 6. American Indian Achievement Gap   |              |            |                    |                      |            | 200.00             |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |            |                    |                      |            |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |            |                    |                      |            |                    |
| Block Grant Eligibility Status?  |              |            |                    |                      |            | Yes                |
| <b>Block Grant Rates</b>   |              |            |                    |                      |            |                    |
| Instructional Block Grant Rate [IBG] per ANB   |              |            |                    |                      |            | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB   |              |            |                    |                      |            | 49.92              |
| Threshold to Determine Disproportionate Costs  |              |            |                    |                      |            | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |            |                    |                      |            |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |            |                    |                      |            | 6,889.42           |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |            |                    |                      |            | N/A                |
| c. Reimbursement for Disproportionate Costs  |              |            |                    |                      |            | 0.00               |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  |              |            |                    |                      |            | 6,889.42           |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |            |                    |                      |            |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |            |                    |                      |            | 2,296.32           |
| <b>Required Local Match</b>  |              |            |                    |                      |            |                    |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |            |                    |                      |            | 2,273.51           |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |            |                    |                      |            | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  |              |            |                    |                      |            | 757.79             |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |            |                    |                      |            | 3,031.30           |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |            |                    |                      |            |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |            |                    |                      |            | 9,920.72           |

County: 17 Garfield  
 District: 0378 Garfield County H S

**Reimbursement For Disproportionate Costs**

|  | <u>EL</u> | <u>HS</u> | <u>K12</u> |
|--|-----------|-----------|------------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 0.00      | 17,804.81 | 0.00       |
| b. FY2007-2008 amount to avoid reversion   | 0.00      | 12,432.03 | 0.00       |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00      | 0.00      | 0.00       |

**8. FY2010 BUDGET LIMITS:**

|  |            |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 75%        |
| *b. BASE Budget  | 503,615.34 |
| *c. Maximum Budget Limit   | 623,020.55 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 646,317.84 |
| *e. Highest Budget With A Vote   | 696,139.83 |
| *f. Highest Voted Amount (8e-8d)   | 49,821.99  |

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

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

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

|   | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| <b>County</b>                               |                   |                    |
| a. Tax Year 2008 County Taxable Value       | 4,874,332         | 4,874,332          |
| b. FY 2008-09 County ANB (Budgeted)         | 137               | 64                 |
| c. County Retirement Mill Value per ANB     | 35.58             | 76.16              |
| <b>District</b>                             |                   |                    |
| d. Tax Year 2008 District Taxable Value     | N/A               | 4,874,332          |
| e. FY 2008-09 District ANB (Budgeted)       | N/A               | 64                 |
| f. District Debt Service Mill Value Per ANB | N/A               | 76.16              |
| <b>Statewide</b>                            |                   |                    |
| g. Statewide Retirement Mill Value per ANB  | 25.05             | 52.07              |
| h. Facility Guaranteed Mill Value per ANB   | 28.99             | 60.25              |

County: 17 Garfield  
 District: 0378 Garfield County H S

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,093,300,829     | 2,093,300,829      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.85             | 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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | N/A               | 222,040.18         |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | N/A               | 6,957.06           |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | N/A               | 7,769,876.35       |
| (e) District taxable valuation (Tax Year 2008)***  | N/A               | 4,874,332          |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | N/A               | 2,896.00           |

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

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 BIG DRY K-8   | 6            | 21,922.00 | 28,293.00*         | 5                    | 21,922.00 | 23,578.00          |
| 2. * DIRECT STATE AID  |              |           |                    |                      |           | 22,446.11          |
| 3. Quality Educator  |              |           |                    |                      |           | 3,042.00           |
| 4. At Risk Student   |              |           |                    |                      |           | 0.00               |
| 5. Indian Education For All  |              |           |                    |                      |           | 122.40             |
| 6. American Indian Achievement Gap   |              |           |                    |                      |           | 0.00               |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |           |                    |                      |           |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |           |                    |                      |           |                    |
| Block Grant Eligibility Status?  |              |           |                    |                      |           | Yes                |
| <b>Block Grant Rates</b>   |              |           |                    |                      |           |                    |
| Instructional Block Grant Rate [IBG] per ANB   |              |           |                    |                      |           | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB   |              |           |                    |                      |           | 49.92              |
| Threshold to Determine Disproportionate Costs  |              |           |                    |                      |           | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |           |                    |                      |           | 898.62             |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |           |                    |                      |           | N/A                |
| c. Reimbursement for Disproportionate Costs  |              |           |                    |                      |           | 0.00               |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  |              |           |                    |                      |           | 898.62             |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |           |                    |                      |           | 299.52             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |           |                    |                      |           | 296.54             |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |           |                    |                      |           | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  |              |           |                    |                      |           | 98.84              |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |           |                    |                      |           | 395.38             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |           |                    |                      |           | 1,294.00           |

County: 17 Garfield  
 District: 0380 Big Dry Creek Elem

**Reimbursement For Disproportionate Costs**

|  | EL       | HS   | K12  |
|--|----------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 1,286.00 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 1,036.00 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00     | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |           |
|--|-----------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 79%       |
| *b. BASE Budget  | 44,714.28 |
| *c. Maximum Budget Limit   | 55,224.55 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 44,714.28 |
| *e. Highest Budget With A Vote   | 55,224.55 |
| *f. Highest Voted Amount (8e-8d)   | 10,510.27 |

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

|  |           |
|--|-----------|
| *a. FY 2008-2009 BASE Budget                           | 40,456.02 |
| *b. FY 2008-2009 Maximum Budget                        | 49,865.30 |
| *c. FY 2008-2009 ANB                                   | 5         |
| *d. FY 2008-2009 Adopted General Fund Budget           | 40,456.02 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 0.00      |

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

|   | Elementary | High School |
|---|------------|-------------|
| <b>County</b>                               |            |             |
| a. Tax Year 2008 County Taxable Value       | 4,874,332  | 4,874,332   |
| b. FY 2008-09 County ANB (Budgeted)         | 137        | 64          |
| c. County Retirement Mill Value per ANB     | 35.58      | 76.16       |
| <b>District</b>                             |            |             |
| d. Tax Year 2008 District Taxable Value     | 432,309    | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 5          | N/A         |
| f. District Debt Service Mill Value Per ANB | 86.46      | N/A         |
| <b>Statewide</b>                            |            |             |
| g. Statewide Retirement Mill Value per ANB  | 25.05      | 52.07       |
| h. Facility Guaranteed Mill Value per ANB   | 28.99      | 60.25       |

County: 17 Garfield  
 District: 0380 Big Dry Creek Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,093,300,829     | 2,093,300,829      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.85             | 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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 16,061.50         | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 317.22            | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 341,496.31        | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 432,309           | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 0.00              | N/A                |

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

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



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FY 2009-2010**

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

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 PINE GROVE K-8  | 6            | 21,922.00 | 28,293.00          | 8                    | 21,922.00 | 37,722.40*         |
| 2. * DIRECT STATE AID  |              |           |                    |                      |           | 26,661.05          |
| 3. Quality Educator  |              |           |                    |                      |           | 3,042.00           |
| 4. At Risk Student   |              |           |                    |                      |           | 0.00               |
| 5. Indian Education For All  |              |           |                    |                      |           | 163.20             |
| 6. American Indian Achievement Gap   |              |           |                    |                      |           | 0.00               |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |           |                    |                      |           |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |           |                    |                      |           |                    |
| Block Grant Eligibility Status?  |              |           |                    |                      |           | Yes                |
| <b>Block Grant Rates</b>   |              |           |                    |                      |           |                    |
| Instructional Block Grant Rate [IBG] per ANB   |              |           |                    |                      |           | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB   |              |           |                    |                      |           | 49.92              |
| Threshold to Determine Disproportionate Costs  |              |           |                    |                      |           | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |           |                    |                      |           | 898.62             |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |           |                    |                      |           | N/A                |
| c. Reimbursement for Disproportionate Costs  |              |           |                    |                      |           | 0.00               |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  |              |           |                    |                      |           | 898.62             |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |           |                    |                      |           | 299.52             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |           |                    |                      |           | 296.54             |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |           |                    |                      |           | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  |              |           |                    |                      |           | 98.84              |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |           |                    |                      |           | 395.38             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |           |                    |                      |           | 1,294.00           |

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

**Reimbursement For Disproportionate Costs**

|  | <u>EL</u> | <u>HS</u> | <u>K12</u> |
|--|-----------|-----------|------------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 2,057.60  | 0.00      | 0.00       |
| b. FY2007-2008 amount to avoid reversion   | 1,657.60  | 0.00      | 0.00       |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00      | 0.00      | 0.00       |

**8. FY2010 BUDGET LIMITS:**

|  |           |
|--|-----------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 79%       |
| *b. BASE Budget  | 52,298.60 |
| *c. Maximum Budget Limit   | 64,694.75 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 52,298.60 |
| *e. Highest Budget With A Vote   | 64,694.75 |
| *f. Highest Voted Amount (8e-8d)   | 12,396.15 |

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

|  |           |
|--|-----------|
| *a. FY 2008-2009 BASE Budget                           | 56,867.52 |
| *b. FY 2008-2009 Maximum Budget                        | 70,435.17 |
| *c. FY 2008-2009 ANB                                   | 9         |
| *d. FY 2008-2009 Adopted General Fund Budget           | 56,867.52 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 0.00      |

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

|   | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| <b>County</b>                               |                   |                    |
| a. Tax Year 2008 County Taxable Value       | 4,874,332         | 4,874,332          |
| b. FY 2008-09 County ANB (Budgeted)         | 137               | 64                 |
| c. County Retirement Mill Value per ANB     | 35.58             | 76.16              |
| <b>District</b>                             |                   |                    |
| d. Tax Year 2008 District Taxable Value     | 332,037           | N/A                |
| e. FY 2008-09 District ANB (Budgeted)       | 9                 | N/A                |
| f. District Debt Service Mill Value Per ANB | 36.89             | N/A                |
| <b>Statewide</b>                            |                   |                    |
| g. Statewide Retirement Mill Value per ANB  | 25.05             | 52.07              |
| h. Facility Guaranteed Mill Value per ANB   | 28.99             | 60.25              |

County: 17 Garfield  
 District: 0385 Pine Grove Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,093,300,829     | 2,093,300,829      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.85             | 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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 22,718.66         | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 713.74            | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 488,565.54        | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 332,037           | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 157.00            | 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: 17 Garfield**  
**District: 0386 Kester Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 KESTER 1-8  | 6            | 21,922.00 | 28,293.00*         | 4                    | 21,922.00 | 18,862.80          |
| 2. * DIRECT STATE AID .....  |              |           |                    |                      |           | 22,446.11          |
| 3. Quality Educator .....  |              |           |                    |                      |           | 3,042.00           |
| 4. At Risk Student .....   |              |           |                    |                      |           | 0.00               |
| 5. Indian Education For All .....  |              |           |                    |                      |           | 122.40             |
| 6. American Indian Achievement Gap .....   |              |           |                    |                      |           | 0.00               |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |           |                    |                      |           |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |           |                    |                      |           |                    |
| Block Grant Eligibility Status? .....  |              |           |                    |                      |           | No                 |
| <b>Block Grant Rates</b>   |              |           |                    |                      |           |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |              |           |                    |                      |           | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           | 49.92              |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           | 0.00               |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |           |                    |                      |           | 0.00               |
| c. Reimbursement for Disproportionate Costs .....  |              |           |                    |                      |           | 0.00               |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....  |              |           |                    |                      |           | 0.00               |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           | N/A                |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |           |                    |                      |           | 0.00               |
| f(ii). District's Required Match for RSBG [7b X 0.33] .....  |              |           |                    |                      |           | 0.00               |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....  |              |           |                    |                      |           | N/A                |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....   |              |           |                    |                      |           | 0.00               |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....   |              |           |                    |                      |           | 0.00               |

County: 17 Garfield  
 District: 0386 Kester Elem

**Reimbursement For Disproportionate Costs**

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

**8. FY2010 BUDGET LIMITS:**

|  |           |
|--|-----------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 0%        |
| *b. BASE Budget  | 43,336.40 |
| *c. Maximum Budget Limit   | 53,379.40 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 43,336.40 |
| *e. Highest Budget With A Vote   | 53,379.40 |
| *f. Highest Voted Amount (8e-8d)   | 10,043.00 |

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

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

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

|   | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| <b>County</b>                               |                   |                    |
| a. Tax Year 2008 County Taxable Value       | 4,874,332         | 4,874,332          |
| b. FY 2008-09 County ANB (Budgeted)         | 137               | 64                 |
| c. County Retirement Mill Value per ANB     | 35.58             | 76.16              |
| <b>District</b>                             |                   |                    |
| d. Tax Year 2008 District Taxable Value     | 382,772           | N/A                |
| e. FY 2008-09 District ANB (Budgeted)       | 3                 | N/A                |
| f. District Debt Service Mill Value Per ANB | 127.59            | N/A                |
| <b>Statewide</b>                            |                   |                    |
| g. Statewide Retirement Mill Value per ANB  | 25.05             | 52.07              |
| h. Facility Guaranteed Mill Value per ANB   | 28.99             | 60.25              |

County: 17 Garfield  
 District: 0386 Kester Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,093,300,829     | 2,093,300,829      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.85             | 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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 12,732.50         | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 0.00              | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 265,472.63        | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 382,772           | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 0.00              | N/A                |

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

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



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

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

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 COHAGEN K-8   | 5            | 21,922.00 | 23,578.00          | 6                    | 21,922.00 | 28,293.00*         |
| 2. * DIRECT STATE AID .....  |              |           |                    |                      |           | 11,223.06          |
| 3. Quality Educator .....  |              |           |                    |                      |           | 3,042.00           |
| 4. At Risk Student .....   |              |           |                    |                      |           | 0.00               |
| 5. Indian Education For All .....  |              |           |                    |                      |           | 122.40             |
| 6. American Indian Achievement Gap .....   |              |           |                    |                      |           | 0.00               |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |           |                    |                      |           |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |           |                    |                      |           |                    |
| Block Grant Eligibility Status? .....  |              |           |                    |                      |           | Yes                |
| <b>Block Grant Rates</b>   |              |           |                    |                      |           |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |              |           |                    |                      |           | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           | 49.92              |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           | 748.85             |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |           |                    |                      |           | N/A                |
| c. Reimbursement for Disproportionate Costs .....  |              |           |                    |                      |           | 0.00               |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....  |              |           |                    |                      |           | 748.85             |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           | 249.60             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |           |                    |                      |           | 247.12             |
| f(ii). District's Required Match for RSBG [7b X 0.33] .....  |              |           |                    |                      |           | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....  |              |           |                    |                      |           | 82.37              |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....   |              |           |                    |                      |           | 329.49             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....   |              |           |                    |                      |           | 1,078.34           |

County: 17 Garfield  
 District: 0387 Cohagen Elem

**Reimbursement For Disproportionate Costs**

|  | EL       | HS   | K12  |
|--|----------|------|------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 1,543.20 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion   | 1,243.20 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00     | 0.00 | 0.00 |

**8. FY2010 BUDGET LIMITS:**

|  |           |
|--|-----------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 79%       |
| *b. BASE Budget  | 44,484.63 |
| *c. Maximum Budget Limit   | 54,917.03 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 54,048.63 |
| *e. Highest Budget With A Vote   | 54,917.03 |
| *f. Highest Voted Amount (8e-8d)   | 868.40    |

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

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

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

|   | Elementary | High School |
|---|------------|-------------|
| <b>County</b>                               |            |             |
| a. Tax Year 2008 County Taxable Value       | 4,874,332  | 4,874,332   |
| b. FY 2008-09 County ANB (Budgeted)         | 137        | 64          |
| c. County Retirement Mill Value per ANB     | 35.58      | 76.16       |
| <b>District</b>                             |            |             |
| d. Tax Year 2008 District Taxable Value     | 801,579    | N/A         |
| e. FY 2008-09 District ANB (Budgeted)       | 6          | N/A         |
| f. District Debt Service Mill Value Per ANB | 133.60     | N/A         |
| <b>Statewide</b>                            |            |             |
| g. Statewide Retirement Mill Value per ANB  | 25.05      | 52.07       |
| h. Facility Guaranteed Mill Value per ANB   | 28.99      | 60.25       |

County: 17 Garfield  
 District: 0387 Cohagen Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,093,300,829     | 2,093,300,829      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.85             | 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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 17,725.90         | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 475.82            | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 379,505.86        | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 801,579           | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 0.00              | N/A                |

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

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



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

**County: 17 Garfield**  
**District: 0392 Sand Springs Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 SAND SPRINGS K-8  | 3            | 21,922.00 | 14,147.40          | 5                    | 21,922.00 | 23,578.00*         |
| 2. * DIRECT STATE AID  |              |           |                    |                      |           | 10,169.25          |
| 3. Quality Educator  |              |           |                    |                      |           | 3,042.00           |
| 4. At Risk Student   |              |           |                    |                      |           | 0.00               |
| 5. Indian Education For All  |              |           |                    |                      |           | 102.00             |
| 6. American Indian Achievement Gap   |              |           |                    |                      |           | 0.00               |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |           |                    |                      |           |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |           |                    |                      |           |                    |
| Block Grant Eligibility Status?  |              |           |                    |                      |           | Yes                |
| <b>Block Grant Rates</b>   |              |           |                    |                      |           |                    |
| Instructional Block Grant Rate [IBG] per ANB   |              |           |                    |                      |           | 149.77             |
| Related Services Block Grant Rate [RSBG] per ANB   |              |           |                    |                      |           | 49.92              |
| Threshold to Determine Disproportionate Costs  |              |           |                    |                      |           | 1.531080481        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |           |                    |                      |           | 449.31             |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |           |                    |                      |           | N/A                |
| c. Reimbursement for Disproportionate Costs  |              |           |                    |                      |           | 0.00               |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  |              |           |                    |                      |           | 449.31             |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |           |                    |                      |           | 149.76             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |           |                    |                      |           | 148.27             |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |           |                    |                      |           | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  |              |           |                    |                      |           | 49.42              |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |           |                    |                      |           | 197.69             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |           |                    |                      |           | 647.00             |

County: 17 Garfield  
 District: 0392 Sand Springs Elem

**Reimbursement For Disproportionate Costs**

|  | <u>EL</u> | <u>HS</u> | <u>K12</u> |
|--|-----------|-----------|------------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 1,800.40  | 0.00      | 0.00       |
| b. FY2007-2008 amount to avoid reversion   | 1,450.41  | 0.00      | 0.00       |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00      | 0.00      | 0.00       |

**8. FY2010 BUDGET LIMITS:**

|  |           |
|--|-----------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 79%       |
| *b. BASE Budget  | 40,232.94 |
| *c. Maximum Budget Limit   | 49,566.58 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 40,232.94 |
| *e. Highest Budget With A Vote   | 49,566.58 |
| *f. Highest Voted Amount (8e-8d)   | 9,333.64  |

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

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

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

|   | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| <b>County</b>                               |                   |                    |
| a. Tax Year 2008 County Taxable Value       | 4,874,332         | 4,874,332          |
| b. FY 2008-09 County ANB (Budgeted)         | 137               | 64                 |
| c. County Retirement Mill Value per ANB     | 35.58             | 76.16              |
| <b>District</b>                             |                   |                    |
| d. Tax Year 2008 District Taxable Value     | 523,048           | N/A                |
| e. FY 2008-09 District ANB (Budgeted)       | 6                 | N/A                |
| f. District Debt Service Mill Value Per ANB | 87.17             | N/A                |
| <b>Statewide</b>                            |                   |                    |
| g. Statewide Retirement Mill Value per ANB  | 25.05             | 52.07              |
| h. Facility Guaranteed Mill Value per ANB   | 28.99             | 60.25              |

County: 17 Garfield  
 District: 0392 Sand Springs Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,093,300,829     | 2,093,300,829      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.85             | 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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 17,725.90         | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 317.22            | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 376,199.05        | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 523,048           | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 0.00              | N/A                |

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

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted.



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

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

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2010 final budget form.

| 1. CERTIFIED ANB   | FY 2009-2010 |           |                    | 3 Year Avg ANB       |           |                    |                      |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|----------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement | *Per ANB Entitlement |
| E1 ROSS K-8  | 5            | 21,922.00 | 23,578.00          | 6                    | 21,922.00 | 28,293.00*         |                      |
| 2. * DIRECT STATE AID  |              |           |                    |                      |           |                    | 22,446.11            |
| 3. Quality Educator  |              |           |                    |                      |           |                    | 3,054.17             |
| 4. At Risk Student   |              |           |                    |                      |           |                    | 0.00                 |
| 5. Indian Education For All  |              |           |                    |                      |           |                    | 122.40               |
| 6. American Indian Achievement Gap   |              |           |                    |                      |           |                    | 0.00                 |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010):  |              |           |                    |                      |           |                    |                      |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |           |                    |                      |           |                    |                      |
| Block Grant Eligibility Status?  |              |           |                    |                      |           |                    | Yes                  |
| <b>Block Grant Rates</b>   |              |           |                    |                      |           |                    |                      |
| Instructional Block Grant Rate [IBG] per ANB   |              |           |                    |                      |           |                    | 149.77               |
| Related Services Block Grant Rate [RSBG] per ANB   |              |           |                    |                      |           |                    | 49.92                |
| Threshold to Determine Disproportionate Costs  |              |           |                    |                      |           |                    | 1.531080481          |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |           |                    |                      |           |                    | 748.85               |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |           |                    |                      |           |                    | N/A                  |
| c. Reimbursement for Disproportionate Costs  |              |           |                    |                      |           |                    | 0.00                 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  |              |           |                    |                      |           |                    | 748.85               |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |           |                    |                      |           |                    | 249.60               |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |           |                    |                      |           |                    | 247.12               |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |           |                    |                      |           |                    | N/A                  |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  |              |           |                    |                      |           |                    | 82.37                |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |           |                    |                      |           |                    | 329.49               |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |           |                    |                      |           |                    | 1,078.34             |

County: 17 Garfield  
 District: 0394 Ross Elem

**Reimbursement For Disproportionate Costs**

|  | <u>EL</u> | <u>HS</u> | <u>K12</u> |
|--|-----------|-----------|------------|
| a. FY2007-2008 allowable cost expenditures<br>Total K-12 expenditures prorated by FY08 ANB                                   | 1,800.40  | 0.00      | 0.00       |
| b. FY2007-2008 amount to avoid reversion   | 1,450.41  | 0.00      | 0.00       |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.531080481 ) then<br>[a - (b * 1.531080481)] * 0.4 | 0.00      | 0.00      | 0.00       |

**8. FY2010 BUDGET LIMITS:**

|  |           |
|--|-----------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 79%       |
| *b. BASE Budget  | 44,496.80 |
| *c. Maximum Budget Limit   | 54,929.20 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 44,496.80 |
| *e. Highest Budget With A Vote   | 54,929.20 |
| *f. Highest Voted Amount (8e-8d)   | 10,432.40 |

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

|  |           |
|--|-----------|
| *a. FY 2008-2009 BASE Budget                           | 48,508.83 |
| *b. FY 2008-2009 Maximum Budget                        | 59,958.72 |
| *c. FY 2008-2009 ANB                                   | 7         |
| *d. FY 2008-2009 Adopted General Fund Budget           | 48,508.83 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 0.00      |

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

|   | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| <b>County</b>                               |                   |                    |
| a. Tax Year 2008 County Taxable Value       | 4,874,332         | 4,874,332          |
| b. FY 2008-09 County ANB (Budgeted)         | 137               | 64                 |
| c. County Retirement Mill Value per ANB     | 35.58             | 76.16              |
| <b>District</b>                             |                   |                    |
| d. Tax Year 2008 District Taxable Value     | 85,708            | N/A                |
| e. FY 2008-09 District ANB (Budgeted)       | 7                 | N/A                |
| f. District Debt Service Mill Value Per ANB | 12.24             | N/A                |
| <b>Statewide</b>                            |                   |                    |
| g. Statewide Retirement Mill Value per ANB  | 25.05             | 52.07              |
| h. Facility Guaranteed Mill Value per ANB   | 28.99             | 60.25              |

County: 17 Garfield  
 District: 0394 Ross Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)***   | 2,093,300,829     | 2,093,300,829      |
| (b) 2008-09 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 193,723,579.79    | 119,054,972.19     |
| (c) GTB ratio: [(a) divided by (b)] x 193%   | 20.85             | 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:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 19,390.22         | N/A                |
| (c) 40% of 2008-09 District special education allowable cost<br>payment plus district prorated coop cost payment         | 475.82            | N/A                |
| (d) District's FY 2009-10 guaranteed tax base<br>(a) x [(b) + (c)]   | 414,206.93        | N/A                |
| (e) District taxable valuation (Tax Year 2008)***  | 85,708            | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2009-10 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 328.00            | 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.