



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

County: 26 Liberty
District: 0506 Whitlash 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 WHITLASH K-8 | 4 | 21,922.00 | 18,862.80* | 4 | 21,922.00 | 18,862.80 |
| 2. * DIRECT STATE AID | | | | | | 9,115.41 |
| 3. Quality Educator | | | | | | 3,273.19 |
| 4. At Risk Student | | | | | | 0.00 |
| 5. Indian Education For All | | | | | | 100.00 |
| 6. American Indian Achievement Gap | | | | | | 0.00 |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010): | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| Block Grant Eligibility Status? | | | | | | Yes |
| Block Grant Rates | | | | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | | | | 149.77 |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | 49.92 |
| Threshold to Determine Disproportionate Costs | | | | | | 1.531080481 |
| Special Education Allowable Cost Payments | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | 599.08 |
| * 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] | | | | | | 599.08 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 199.68 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | | | | | | 197.70 |
| f(ii). District's Required Match for RSBG [7b X 0.33] | | | | | | N/A |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] | | | | | | 65.89 |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | | | | | | 263.59 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | | | | | | 862.67 |

County: 26 Liberty
 District: 0506 Whitlash 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 | 851.45 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion | 828.80 | 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 | ..... | 36,919.61 |
| *c. Maximum Budget Limit | ..... | 45,356.14 |
| *d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | ..... | 36,919.61 |
| *e. Highest Budget With A Vote | ..... | 49,022.92 |
| *f. Highest Voted Amount (8e-8d) | ..... | 12,103.31 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | | |
|--|-------|-----------|
| *a. FY 2008-2009 BASE Budget | ..... | 36,913.05 |
| *b. FY 2008-2009 Maximum Budget | ..... | 45,347.57 |
| *c. FY 2008-2009 ANB | ..... | 4 |
| *d. FY 2008-2009 Adopted General Fund Budget | ..... | 49,022.92 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | ..... | 0.00 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2008 County Taxable Value | 7,266,615 | 7,266,615 |
| b. FY 2008-09 County ANB (Budgeted) | 200 | 83 |
| c. County Retirement Mill Value per ANB | 36.33 | 87.55 |
| District | | |
| d. Tax Year 2008 District Taxable Value | 494,783 | N/A |
| e. FY 2008-09 District ANB (Budgeted) | 4 | N/A |
| f. District Debt Service Mill Value Per ANB | 123.70 | N/A |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 25.05 | 52.07 |
| h. Facility Guaranteed Mill Value per ANB | 28.99 | 60.25 |

County: 26 Liberty

District: 0506 Whitlash Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| I. STATEWIDE GTB RATIO: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)*** | 2,093,300,829 | 2,093,300,829 |
| (b) 2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 193,723,579.79 | 119,054,972.19 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.85 | 33.93 |

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | 20.85 | N/A |
| (b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 14,397.03 | N/A |
| (c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment | 317.22 | N/A |
| (d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)] | 306,792.11 | N/A |
| (e) District taxable valuation (Tax Year 2008)*** | 494,783 | 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: 26 Liberty
District: 1224 Liberty 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 LIBERTY K-8 | 19 | 21,922.00 | 89,569.80 | 20 | 21,922.00 | 94,282.00* |
| 2. * DIRECT STATE AID | | | | | | 51,943.19 |
| 3. Quality Educator | | | | | | 8,365.50 |
| 4. At Risk Student | | | | | | 0.00 |
| 5. Indian Education For All | | | | | | 408.00 |
| 6. American Indian Achievement Gap | | | | | | 0.00 |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010): | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| Block Grant Eligibility Status? | | | | | | Yes |
| Block Grant Rates | | | | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | | | | 149.77 |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | 49.92 |
| Threshold to Determine Disproportionate Costs | | | | | | 1.531080481 |
| Special Education Allowable Cost Payments | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | 2,845.63 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 92.57 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] | | | | | | 2,938.20 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 948.48 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | | | | | | 939.06 |
| 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] | | | | | | 313.00 |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | | | | | | 1,252.06 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | | | | | | 4,097.69 |

County: 26 Liberty
 District: 1224 Liberty 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 | 5,624.53 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion | 3,522.41 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481) then [a - (b * 1.531080481)] * 0.4 | 92.57 | 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 | 106,229.57 |
| *c. Maximum Budget Limit | 131,802.38 |
| *d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | 115,573.65 |
| *e. Highest Budget With A Vote | 131,802.38 |
| *f. Highest Voted Amount (8e-8d) | 16,228.73 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|------------|
| *a. FY 2008-2009 BASE Budget | 114,332.63 |
| *b. FY 2008-2009 Maximum Budget | 140,984.79 |
| *c. FY 2008-2009 ANB | 22 |
| *d. FY 2008-2009 Adopted General Fund Budget | 123,676.71 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 9,344.08 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2008 County Taxable Value | 7,266,615 | 7,266,615 |
| b. FY 2008-09 County ANB (Budgeted) | 200 | 83 |
| c. County Retirement Mill Value per ANB | 36.33 | 87.55 |
| District | | |
| d. Tax Year 2008 District Taxable Value | 116,537 | N/A |
| e. FY 2008-09 District ANB (Budgeted) | 22 | N/A |
| f. District Debt Service Mill Value Per ANB | 5.30 | N/A |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 25.05 | 52.07 |
| h. Facility Guaranteed Mill Value per ANB | 28.99 | 60.25 |

County: 26 Liberty
 District: 1224 Liberty Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| I. STATEWIDE GTB RATIO: | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)*** | 2,093,300,829 | 2,093,300,829 |
| (b) 2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 193,723,579.79 | 119,054,972.19 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.85 | 33.93 |

| II. DISTRICT GTB SUBSIDY: | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | 20.85 | N/A |
| (b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 44,346.61 | N/A |
| (c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment | 1,744.69 | N/A |
| (d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)] | 961,003.61 | N/A |
| (e) District taxable valuation (Tax Year 2008)*** | 116,537 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001 | 844.00 | 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: 26 Liberty

District: 1236 Chester-Joplin-Inverness EI

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 CHESTER-JOPLIN-INVERNI | 103 | 21,922.00 | 484,697.40 | 105 | 21,922.00 | 494,088.00* | |
| E2 CHESTER-J-I BONUS K-6 | 0 | 10,961.00 | 0.00 | 0 | 10,961.00 | 0.00* | |
| E3 RIVERVIEW K-8 | 12 | 21,922.00 | 56,578.80 | 15 | 21,922.00 | 70,719.00* | |
| E4 SAGE CREEK K-8 | 20 | 21,922.00 | 94,282.00 | 19 | 21,922.00 | 89,569.80* | |
| M1 CHESTER-JOPLIN-INVERNI | 34 | 62,083.00 | 204,977.50 | 38 | 62,083.00 | 229,054.50* | |
| M2 CHESTER-J-I BONUS 7-8 | 0 | 31,041.50 | 0.00 | 0 | 31,041.50 | 0.00* | |
| 2. * DIRECT STATE AID | ..... |  |  |  |  |  | 470,817.41 |
| 3. Quality Educator | ..... |  |  |  |  |  | 49,770.16 |
| 4. At Risk Student | ..... |  |  |  |  |  | 5,604.32 |
| 5. Indian Education For All | ..... |  |  |  |  |  | 3,610.80 |
| 6. American Indian Achievement Gap | ..... |  |  |  |  |  | 200.00 |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010): | ..... |  |  |  |  |  |  |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | | |
| Block Grant Eligibility Status? | ..... |  |  |  |  |  | Yes |
| Block Grant Rates | | | | | | | |
| Instructional Block Grant Rate [IBG] per ANB | ..... |  |  |  |  |  | 149.77 |
| Related Services Block Grant Rate [RSBG] per ANB | ..... |  |  |  |  |  | 49.92 |
| Threshold to Determine Disproportionate Costs | ..... |  |  |  |  |  | 1.531080481 |
| Special Education Allowable Cost Payments | | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | ..... |  |  |  |  |  | 25,311.13 |
| * 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] | ..... |  |  |  |  |  | 25,311.13 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | ..... |  |  |  |  |  | 8,436.48 |
| Required Local Match | | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | ..... |  |  |  |  |  | 8,352.67 |
| 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] | ..... |  |  |  |  |  | 2,784.04 |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | ..... |  |  |  |  |  | 11,136.71 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | | |

County: 26 Liberty

District: 1236 Chester-Joplin-Inverness El

| | |
|---|-----------|
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | 36,447.84 |
|---|-----------|

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|-----------|------|------|
| a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB | 54,554.78 | 0.00 | 0.00 |
| b. FY2007-2008 amount to avoid reversion | 37,503.29 | 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 | 940,621.69 |
| * c. Maximum Budget Limit | 1,163,089.92 |
| * d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | 1,244,693.30 |
| * e. Highest Budget With A Vote | 1,294,322.28 |
| * f. Highest Voted Amount (8e-8d) | 49,628.98 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|--------------|
| * a. FY 2008-2009 BASE Budget | 990,050.67 |
| * b. FY 2008-2009 Maximum Budget | 1,226,914.29 |
| * c. FY 2008-2009 ANB | 183 |
| * d. FY 2008-2009 Adopted General Fund Budget | 1,294,122.28 |
| * e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 304,071.61 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2008 County Taxable Value | 7,266,615 | 7,266,615 |
| b. FY 2008-09 County ANB (Budgeted) | 200 | 83 |
| c. County Retirement Mill Value per ANB | 36.33 | 87.55 |
| District | | |
| d. Tax Year 2008 District Taxable Value | 7,989,544 | N/A |
| e. FY 2008-09 District ANB (Budgeted) | 183 | N/A |
| f. District Debt Service Mill Value Per ANB | 43.66 | N/A |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 25.05 | 52.07 |
| h. Facility Guaranteed Mill Value per ANB | 28.99 | 60.25 |

County: 26 Liberty

District: 1236 Chester-Joplin-Inverness EI

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| I. STATEWIDE GTB RATIO: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)*** | 2,093,300,829 | 2,093,300,829 |
| (b) 2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 193,723,579.79 | 119,054,972.19 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.85 | 33.93 |

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | 20.85 | N/A |
| (b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 388,717.51 | N/A |
| (c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment | 14,779.61 | N/A |
| (d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)] | 8,412,914.95 | N/A |
| (e) District taxable valuation (Tax Year 2008)*** | 7,989,544 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001 | 423.00 | 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: 26 Liberty

District: 1237 Chester-Joplin-Inverness HS

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 CHESTER-JOPLIN-INVERNI | 85 | 243,649.00 | 511,360.00* | 84 | 243,649.00 | 505,365.00 |
| H2 CHESTER-J-I BONUS 9-12 | 0 | 121,824.50 | 0.00* | 0 | 121,824.50 | 0.00 |
| 2. * DIRECT STATE AID | | | | | | 391,944.57 |
| 3. Quality Educator | | | | | | 31,560.75 |
| 4. At Risk Student | | | | | | 3,302.50 |
| 5. Indian Education For All | | | | | | 1,734.00 |
| 6. American Indian Achievement Gap | | | | | | 200.00 |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010): | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| Block Grant Eligibility Status? | | | | | | Yes |
| Block Grant Rates | | | | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | | | | 149.77 |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | 49.92 |
| Threshold to Determine Disproportionate Costs | | | | | | 1.531080481 |
| Special Education Allowable Cost Payments | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | 12,730.45 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 7,234.22 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] | | | | | | 19,964.67 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 4,243.20 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | | | | | | 4,201.05 |
| 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] | | | | | | 1,400.26 |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | | | | | | 5,601.31 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | | | | | | 18,331.76 |

County: 26 Liberty

District: 1237 Chester-Joplin-Inverness HS

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|------|-----------|------|
| a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB | 0.00 | 45,368.23 | 0.00 |
| b. FY2007-2008 amount to avoid reversion | 0.00 | 17,819.24 | 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 | 7,234.22 | 0.00 |

8. FY2010 BUDGET LIMITS:

| | |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| *b. BASE Budget | 767,911.87 |
| *c. Maximum Budget Limit | 957,803.29 |
| *d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | 996,337.09 |
| *e. Highest Budget With A Vote | 1,051,200.88 |
| *f. Highest Voted Amount (8e-8d) | 54,863.79 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|--------------|
| *a. FY 2008-2009 BASE Budget | 822,575.66 |
| *b. FY 2008-2009 Maximum Budget | 1,023,231.48 |
| *c. FY 2008-2009 ANB | 87 |
| *d. FY 2008-2009 Adopted General Fund Budget | 1,051,000.88 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 228,425.22 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2008 County Taxable Value | 7,266,615 | 7,266,615 |
| b. FY 2008-09 County ANB (Budgeted) | 200 | 83 |
| c. County Retirement Mill Value per ANB | 36.33 | 87.55 |
| District | | |
| d. Tax Year 2008 District Taxable Value | N/A | 8,600,864 |
| e. FY 2008-09 District ANB (Budgeted) | N/A | 87 |
| f. District Debt Service Mill Value Per ANB | N/A | 98.86 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 25.05 | 52.07 |
| h. Facility Guaranteed Mill Value per ANB | 28.99 | 60.25 |

County: 26 Liberty

District: 1237 Chester-Joplin-Inverness HS

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| I. STATEWIDE GTB RATIO: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)*** | 2,093,300,829 | 2,093,300,829 |
| (b) 2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 193,723,579.79 | 119,054,972.19 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.85 | 33.93 |

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | N/A | 33.93 |
| (b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | N/A | 335,256.19 |
| (c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment | N/A | 7,139.31 |
| (d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)] | N/A | 11,617,479.32 |
| (e) District taxable valuation (Tax Year 2008)*** | N/A | 8,600,864 |
| (f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001 | N/A | 3,017.00 |

*** 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.