



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

**County: 53 Valley**  
**District: 0926 Glasgow K-12 Schools**

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

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 GLASGOW K-6	444	21,922.00	2,074,234.80	444	21,922.00	2,074,234.80*	
M1 GLASGOW 7-8	117	62,083.00	702,936.00	129	62,083.00	774,645.00*	
H1 GLASGOW HS 9-12	273	243,649.00	1,629,537.00*	264	243,649.00	1,576,410.00	
2. * DIRECT STATE AID							2,148,313.65
3. Quality Educator							224,119.35
4. At Risk Student							20,234.01
5. Indian Education For All							17,258.40
6. American Indian Achievement Gap							12,000.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?							Yes
<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]							124,908.18
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							41,633.28
c. Reimbursement for Disproportionate Costs							0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							166,541.46
<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]							41,219.70
f(ii). District's Required Match for RSBG [7b X 0.33]							13,738.98
* 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)]							54,958.68
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							221,500.14

County: 53 Valley  
 District: 0926 Glasgow K-12 Schools

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	209,010.10	93,903.09	302,913.19
b. FY2007-2008 amount to avoid reversion	146,972.45	64,810.77	211,783.22
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)]	.....	90%
*b. BASE Budget	.....	4,351,626.45
*c. Maximum Budget Limit	.....	5,396,111.33
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	5,367,084.33
*e. Highest Budget With A Vote	.....	5,396,111.33
*f. Highest Voted Amount (8e-8d)	.....	29,027.00

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

*a. FY 2008-2009 BASE Budget	.....	4,329,596.65
*b. FY 2008-2009 Maximum Budget	.....	5,345,054.53
*c. FY 2008-2009 ANB	.....	843
*d. FY 2008-2009 Adopted General Fund Budget	.....	5,345,054.53
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	1,015,457.88

**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	23,009,924	23,009,924
b. FY 2008-09 County ANB (Budgeted)	896	407
c. County Retirement Mill Value per ANB	25.68	56.54
<b>District</b>		
d. Tax Year 2008 District Taxable Value	11,066,077	11,066,077
e. FY 2008-09 District ANB (Budgeted)	580	263
f. District Debt Service Mill Value Per ANB	19.08	42.08
<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: 53 Valley  
 District: 0926 Glasgow K-12 Schools

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

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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,048,640.44	640,396.19
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	45,996.32	20,856.95
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	22,823,176.45	22,436,319.04
(e) District taxable valuation (Tax Year 2008)***	11,066,077	11,066,077
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	11,757.00	11,370.00

\*\*\* 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: 53 Valley**  
**District: 0927 Frazer 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 FRAZER K-6	60	21,922.00	282,606.00*	53	21,922.00	249,672.40	
M1 FRAZER 7-8	13	62,083.00	78,442.00*	18	62,083.00	108,589.50	
<b>2. * DIRECT STATE AID</b> .....							198,938.70
<b>3. Quality Educator</b> .....							40,431.22
<b>4. At Risk Student</b> .....							18,288.67
<b>5. Indian Education For All</b> .....							1,489.20
<b>6. American Indian Achievement Gap</b> .....							14,000.00
<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] .....							10,933.21
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							14,516.42
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							25,449.63
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							3,644.16
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							3,607.96
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] .....							1,202.57
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							4,810.53
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							15,743.74

County: 53 Valley  
 District: 0927 Frazer Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	56,277.21	0.00	0.00
b. FY2007-2008 amount to avoid reversion	13,053.63	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	14,516.42	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	467,338.64
*c. Maximum Budget Limit	573,805.51
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	568,509.06
*e. Highest Budget With A Vote	579,614.35
*f. Highest Voted Amount (8e-8d)	11,105.29

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

*a. FY 2008-2009 BASE Budget	468,933.96
*b. FY 2008-2009 Maximum Budget	570,104.38
*c. FY 2008-2009 ANB	75
*d. FY 2008-2009 Adopted General Fund Budget	570,104.38
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	101,170.42

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	23,009,924	23,009,924
b. FY 2008-09 County ANB (Budgeted)	896	407
c. County Retirement Mill Value per ANB	25.68	56.54
<b>District</b>		
d. Tax Year 2008 District Taxable Value	1,270,397	N/A
e. FY 2008-09 District ANB (Budgeted)	75	N/A
f. District Debt Service Mill Value Per ANB	16.94	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: 53 Valley  
 District: 0927 Frazer Elem

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

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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	163,697.75	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	9,627.23	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	3,613,825.83	N/A
(e) District taxable valuation (Tax Year 2008)***	1,270,397	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	2,343.00	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: 53 Valley**  
**District: 0928 Frazer 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 FRAZER HS 9-12	46	243,649.00	277,184.50*	43	243,649.00	259,139.50
2. * DIRECT STATE AID .....						232,812.57
3. Quality Educator .....						20,743.40
4. At Risk Student .....						4,822.00
5. Indian Education For All .....						938.40
6. American Indian Achievement Gap .....						7,800.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.77
Related Services Block Grant Rate [RSBG] per ANB .....						49.92
Threshold to Determine Disproportionate Costs .....						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						6,889.42
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						9,326.38
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						16,215.80
<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: 53 Valley  
 District: 0928 Frazer H S

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	0.00	37,591.78	0.00
b. FY2007-2008 amount to avoid reversion	0.00	9,324.03	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	9,326.38	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	474,591.25
*c. Maximum Budget Limit	585,237.19
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	591,625.56
*e. Highest Budget With A Vote	591,625.56
*f. Highest Voted Amount (8e-8d)	0.00

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

*a. FY 2008-2009 BASE Budget	472,348.93
*b. FY 2008-2009 Maximum Budget	590,723.56
*c. FY 2008-2009 ANB	41
*d. FY 2008-2009 Adopted General Fund Budget	590,723.56
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	118,374.63

**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	23,009,924	23,009,924
b. FY 2008-09 County ANB (Budgeted)	896	407
c. County Retirement Mill Value per ANB	25.68	56.54
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	2,946,447
e. FY 2008-09 District ANB (Budgeted)	N/A	41
f. District Debt Service Mill Value Per ANB	N/A	71.86
<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: 53 Valley  
 District: 0928 Frazer H S

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

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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	173,236.87
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	13,482.29
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	6,335,381.10
(e) District taxable valuation (Tax Year 2008)***	N/A	2,946,447
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,389.00

\*\*\* 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: 53 Valley**  
**District: 0932 Hinsdale 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 HINSDALE K-6	39	21,922.00	183,775.80	41	21,922.00	193,192.00*
M1 HINSDALE 7-8	16	62,083.00	96,532.00	17	62,083.00	102,561.00*
2. * DIRECT STATE AID .....						169,751.83
3. Quality Educator .....						24,701.04
4. At Risk Student .....						7,511.62
5. Indian Education For All .....						1,183.20
6. American Indian Achievement Gap .....						1,200.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<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] .....						8,237.35
* 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] .....						8,237.35
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,745.60
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						2,718.33
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] .....						906.05
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						3,624.38
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						11,861.73

County: 53 Valley  
 District: 0932 Hinsdale Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	19,382.60	0.00	0.00
b. FY2007-2008 amount to avoid reversion	13,053.63	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	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	351,032.79
*c. Maximum Budget Limit	430,828.42
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	481,693.07
*e. Highest Budget With A Vote	500,876.18
*f. Highest Voted Amount (8e-8d)	19,183.11

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

*a. FY 2008-2009 BASE Budget	367,349.61
*b. FY 2008-2009 Maximum Budget	455,061.25
*c. FY 2008-2009 ANB	61
*d. FY 2008-2009 Adopted General Fund Budget	498,009.89
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	130,660.28

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	23,009,924	23,009,924
b. FY 2008-09 County ANB (Budgeted)	896	407
c. County Retirement Mill Value per ANB	25.68	56.54
<b>District</b>		
d. Tax Year 2008 District Taxable Value	3,117,817	N/A
e. FY 2008-09 District ANB (Budgeted)	61	N/A
f. District Debt Service Mill Value Per ANB	51.11	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: 53 Valley  
 District: 0932 Hinsdale Elem

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

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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	139,972.37	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	5,604.79	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	3,035,283.79	N/A
(e) District taxable valuation (Tax Year 2008)***	3,117,817	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: 53 Valley**  
**District: 0933 Hinsdale 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 HINSDALE HS 9-12	33	243,649.00	198,957.00	34	243,649.00	204,977.50*
2. * DIRECT STATE AID .....						200,536.05
3. Quality Educator .....						18,571.41
4. At Risk Student .....						0.00
5. Indian Education For All .....						693.60
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.77
Related Services Block Grant Rate [RSBG] per ANB .....						49.92
Threshold to Determine Disproportionate Costs .....						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						4,942.41
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						3,009.01
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						7,951.42
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,647.36
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						1,631.00
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] .....						543.63
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						2,174.63
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						7,117.04

County: 53 Valley  
 District: 0933 Hinsdale H S

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	0.00	18,625.96	0.00
b. FY2007-2008 amount to avoid reversion	0.00	7,252.02	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	3,009.01	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	389,957.14
*c. Maximum Budget Limit	485,441.71
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	485,974.64
*e. Highest Budget With A Vote	486,516.67
*f. Highest Voted Amount (8e-8d)	542.03

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

*a. FY 2008-2009 BASE Budget	390,499.17
*b. FY 2008-2009 Maximum Budget	485,935.48
*c. FY 2008-2009 ANB	34
*d. FY 2008-2009 Adopted General Fund Budget	486,516.67
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	96,017.50

**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	23,009,924	23,009,924
b. FY 2008-09 County ANB (Budgeted)	896	407
c. County Retirement Mill Value per ANB	25.68	56.54
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	3,871,830
e. FY 2008-09 District ANB (Budgeted)	N/A	34
f. District Debt Service Mill Value Per ANB	N/A	113.88
<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: 53 Valley

District: 0933 Hinsdale H S

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

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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	158,365.15
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,807.34
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	5,502,512.59
(e) District taxable valuation (Tax Year 2008)***	N/A	3,871,830
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,631.00

\*\*\* 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: 53 Valley**  
**District: 0935 Opheim K-12 Schools**

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

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 OPHEIM K-6	30	21,922.00	141,393.00	29	21,922.00	136,682.80*	
M1 OPHEIM 7-8	7	62,083.00	42,248.50	10	62,083.00	60,347.50*	
H1 OPHEIM HS 9-12	25	243,649.00	150,775.00*	22	243,649.00	132,698.50	
<b>2. * DIRECT STATE AID</b> .....							301,930.31
<b>3. Quality Educator</b> .....							33,465.04
<b>4. At Risk Student</b> .....							2,358.95
<b>5. Indian Education For All</b> .....							1,305.60
<b>6. American Indian Achievement Gap</b> .....							0.00
<b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</b>							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
<b>Block Grant Eligibility Status?</b> .....							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB .....							149.77
Related Services Block Grant Rate [RSBG] per ANB .....							49.92
Threshold to Determine Disproportionate Costs .....							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							9,285.74
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							3,095.04
c. Reimbursement for Disproportionate Costs .....							9,347.52
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							21,728.30
<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] .....							3,064.29
f(ii). District's Required Match for RSBG [7b X 0.33] .....							1,021.36
* 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)] .....							4,085.65
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							16,466.43

County: 53 Valley  
 District: 0935 Opheim K-12 Schools

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	28,537.18	17,490.53	46,027.71
b. FY2007-2008 amount to avoid reversion	9,185.77	5,613.53	14,799.30
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	5,789.21	3,558.31	9,347.52

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	.....	100%
*b. BASE Budget	.....	607,916.65
*c. Maximum Budget Limit	.....	756,045.49
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	954,870.12
*e. Highest Budget With A Vote	.....	960,799.19
*f. Highest Voted Amount (8e-8d)	.....	5,929.07

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

*a. FY 2008-2009 BASE Budget	.....	608,469.35
*b. FY 2008-2009 Maximum Budget	.....	755,190.83
*c. FY 2008-2009 ANB	.....	63
*d. FY 2008-2009 Adopted General Fund Budget	.....	960,778.79
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	346,953.47

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	23,009,924	23,009,924
b. FY 2008-09 County ANB (Budgeted)	896	407
c. County Retirement Mill Value per ANB	25.68	56.54
<b>District</b>		
d. Tax Year 2008 District Taxable Value	2,967,204	2,967,204
e. FY 2008-09 District ANB (Budgeted)	41	22
f. District Debt Service Mill Value Per ANB	72.37	134.87
<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: 53 Valley  
 District: 0935 Opheim K-12 Schools

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

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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	102,997.46	132,850.67
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	5,515.96	3,215.02
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	2,262,504.81	4,616,708.86
(e) District taxable valuation (Tax Year 2008)***	2,967,204	2,967,204
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	1,650.00

\*\*\* 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: 53 Valley**  
**District: 0937 Nashua K-12 Schools**

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

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 NASHUA K-6	72	21,922.00	339,040.80	70	21,922.00	329,637.00*
M1 NASHUA 7-8	20	62,083.00	120,645.00	22	62,083.00	132,698.50*
H1 NASHUA HS 9-12	42	243,649.00	253,123.50	44	243,649.00	265,155.00*
2. * DIRECT STATE AID .....						471,649.59
3. Quality Educator .....						53,615.25
4. At Risk Student .....						1,124.24
5. Indian Education For All .....						2,774.40
6. American Indian Achievement Gap .....						6,000.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<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] .....						20,069.18
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						6,689.28
c. Reimbursement for Disproportionate Costs .....						3,952.31
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						30,710.77
<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] .....						6,622.83
f(ii). District's Required Match for RSBG [7b X 0.33] .....						2,207.46
* 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)] .....						8,830.29
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						35,588.75

County: 53 Valley  
 District: 0937 Nashua K-12 Schools

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	43,645.19	20,538.92	64,184.11
b. FY2007-2008 amount to avoid reversion	23,985.09	11,482.23	35,467.32
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	2,768.83	1,183.48	3,952.31

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	.....	100%
*b. BASE Budget	.....	950,624.56
*c. Maximum Budget Limit	.....	1,180,079.93
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	1,193,384.22
*e. Highest Budget With A Vote	.....	1,216,410.10
*f. Highest Voted Amount (8e-8d)	.....	23,025.88

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

*a. FY 2008-2009 BASE Budget	.....	970,945.95
*b. FY 2008-2009 Maximum Budget	.....	1,206,115.62
*c. FY 2008-2009 ANB	.....	141
*d. FY 2008-2009 Adopted General Fund Budget	.....	1,213,705.61
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	242,759.66

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	23,009,924	23,009,924
b. FY 2008-09 County ANB (Budgeted)	896	407
c. County Retirement Mill Value per ANB	25.68	56.54
<b>District</b>		
d. Tax Year 2008 District Taxable Value	2,158,366	2,158,366
e. FY 2008-09 District ANB (Budgeted)	94	47
f. District Debt Service Mill Value Per ANB	22.96	45.92
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 53 Valley  
 District: 0937 Nashua K-12 Schools

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

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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	196,645.18	185,977.17
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	8,052.30	4,205.34
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	4,267,942.46	6,452,892.56
(e) District taxable valuation (Tax Year 2008)***	2,158,366	2,158,366
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	2,110.00	4,295.00

\*\*\* 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: 53 Valley**  
**District: 0941 Lustre 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 LUSTRE K-8	51	21,922.00	240,261.00*	45	21,922.00	212,022.00
2. * DIRECT STATE AID						117,195.80
3. Quality Educator						15,818.40
4. At Risk Student						0.00
5. Indian Education For All						1,040.40
6. American Indian Achievement Gap						4,400.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						7,638.27
* 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]						7,638.27
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,545.92
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						2,520.63
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]						840.15
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,360.78
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						10,999.05

County: 53 Valley  
 District: 0941 Lustre 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	11,565.35	0.00	0.00
b. FY2007-2008 amount to avoid reversion	7,873.62	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	242,717.15
*c. Maximum Budget Limit	298,718.21
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	291,894.50
*e. Highest Budget With A Vote	298,718.21
*f. Highest Voted Amount (8e-8d)	6,823.71

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

*a. FY 2008-2009 BASE Budget	210,298.58
*b. FY 2008-2009 Maximum Budget	259,475.93
*c. FY 2008-2009 ANB	44
*d. FY 2008-2009 Adopted General Fund Budget	259,475.93
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	49,177.35

**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	23,009,924	23,009,924
b. FY 2008-09 County ANB (Budgeted)	896	407
c. County Retirement Mill Value per ANB	25.68	56.54
<b>District</b>		
d. Tax Year 2008 District Taxable Value	1,676,050	N/A
e. FY 2008-09 District ANB (Budgeted)	44	N/A
f. District Debt Service Mill Value Per ANB	38.09	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: 53 Valley  
 District: 0941 Lustre Elem

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

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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	80,920.59	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	3,805.71	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	1,766,543.36	N/A
(e) District taxable valuation (Tax Year 2008)***	1,676,050	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	90.00	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.