



**PRELIMINARY BUDGET DATA SHEET**

**FY 2009-2010**

**Revision #1**

**Adjusted QEC**

**County: 56 Yellowstone**

**District: 0965 Billings 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 BILLINGS K-6	8,024	21,922.00	36,337,888.80*	7,921	21,922.00	35,872,720.20	
M1 BILLINGS 7-8	2,451	62,083.00	13,977,312.50*	2,394	62,083.00	13,655,975.00	
2. * DIRECT STATE AID						22,528,445.22	
3. Quality Educator						2,384,553.83	
4. At Risk Student						366,361.78	
5. Indian Education For All						213,690.00	
6. American Indian Achievement Gap						180,200.00	
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]						1,568,840.75	
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						522,912.00	
c. Reimbursement for Disproportionate Costs						1,395,235.74	
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						3,486,988.49	
<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]						517,717.45	
f(ii). District's Required Match for RSBG [7b X 0.33]						172,560.96	
* 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)]						690,278.41	
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						2,782,031.16	

County: 56 Yellowstone  
 District: 0965 Billings Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	7,470,592.18	0.00	0.00
b. FY2007-2008 amount to avoid reversion	2,601,106.14	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	1,395,235.74	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	48,345,954.54
*c. Maximum Budget Limit	60,517,988.89
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	59,379,518.13
*e. Highest Budget With A Vote	60,517,988.89
*f. Highest Voted Amount (8e-8d)	1,138,470.76

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

*a. FY 2008-2009 BASE Budget	47,471,105.71
*b. FY 2008-2009 Maximum Budget	59,381,982.36
*c. FY 2008-2009 ANB	10,271
*d. FY 2008-2009 Adopted General Fund Budget	58,684,268.36
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	11,033,563.59

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	166,103,295	N/A
e. FY 2008-09 District ANB (Budgeted)	10,271	N/A
f. District Debt Service Mill Value Per ANB	16.17	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.10	52.18
h. Facility Guaranteed Mill Value per ANB	29.04	60.37

County: 56 Yellowstone  
 District: 0965 Billings Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,100,002,507	2,097,576,162
(b) 2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.90	34.00

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.90	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,443,929.19	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	1,351,753.77	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	392,829,773.86	N/A
(e) District taxable valuation (Tax Year 2008)***	166,103,295	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	226,726.00	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. GTB ratios on I(c) are rounded to two decimal places.



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

**County: 56 Yellowstone**  
**District: 0966 Billings 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 BILLINGS HS 9-12	5,407	243,649.00	30,641,762.50	5,552	243,649.00	31,459,200.00*
2. * DIRECT STATE AID .....						14,171,173.50
3. Quality Educator .....						1,184,533.51
4. At Risk Student .....						155,354.28
5. Indian Education For All .....						113,260.80
6. American Indian Achievement Gap .....						63,200.00
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] .....						809,806.39
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						269,917.44
c. Reimbursement for Disproportionate Costs .....						476,366.93
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						1,556,090.76
<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] .....						267,236.11
f(ii). District's Required Match for RSBG [7b X 0.33] .....						89,072.76
* 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)] .....						356,308.87
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,436,032.70

County: 56 Yellowstone

District: 0966 Billings H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	0.00	3,409,148.74	0.00
b. FY2007-2008 amount to avoid reversion	0.00	1,448,801.32	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	476,366.93	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	29,057,154.85
*c. Maximum Budget Limit	36,331,379.11
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	36,329,183.91
*e. Highest Budget With A Vote	36,861,348.17
*f. Highest Voted Amount (8e-8d)	532,164.26

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

*a. FY 2008-2009 BASE Budget	29,440,648.08
*b. FY 2008-2009 Maximum Budget	36,827,923.45
*c. FY 2008-2009 ANB	5,652
*d. FY 2008-2009 Adopted General Fund Budget	36,762,677.14
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	7,272,029.06

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	213,634,961
e. FY 2008-09 District ANB (Budgeted)	N/A	5,652
f. District Debt Service Mill Value Per ANB	N/A	37.80
<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: 56 Yellowstone

District: 0966 Billings 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	11,390,109.45
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	622,637.04
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	407,592,488.41
(e) District taxable valuation (Tax Year 2008)***	N/A	213,634,961
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	193,958.00

\*\*\* 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: 56 Yellowstone**  
**District: 0967 Lockwood 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 LOCKWOOD K-6	956	21,922.00	4,417,198.00*	945	21,922.00	4,367,412.00	
M1 LOCKWOOD 7-8	260	62,083.00	1,552,785.00*	260	62,083.00	1,552,785.00	
<b>2. * DIRECT STATE AID</b> .....							2,706,132.64
<b>3. Quality Educator</b> .....							293,735.52
<b>4. At Risk Student</b> .....							23,686.12
<b>5. Indian Education For All</b> .....							24,806.40
<b>6. American Indian Achievement Gap</b> .....							19,600.00
<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] .....							182,120.32
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							105,971.69
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							288,092.01
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							60,702.72
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							60,099.71
f(ii). District's Required Match for RSBG [7b X 0.33] .....							N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....							20,031.90
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							80,131.61
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							262,251.93

County: 56 Yellowstone  
 District: 0967 Lockwood Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	646,886.96	0.00	0.00
b. FY2007-2008 amount to avoid reversion	249,469.40	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	105,971.69	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	5,632,628.34
*c. Maximum Budget Limit	7,052,702.78
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	6,938,025.25
*e. Highest Budget With A Vote	7,052,702.78
*f. Highest Voted Amount (8e-8d)	114,677.53

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

*a. FY 2008-2009 BASE Budget	5,606,908.70
*b. FY 2008-2009 Maximum Budget	7,028,772.07
*c. FY 2008-2009 ANB	1,200
*d. FY 2008-2009 Adopted General Fund Budget	6,923,802.62
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	1,305,396.91

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	16,602,267	N/A
e. FY 2008-09 District ANB (Budgeted)	1,200	N/A
f. District Debt Service Mill Value Per ANB	13.84	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: 56 Yellowstone  
 District: 0967 Lockwood 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	2,116,348.14	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	148,532.84	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	47,222,768.43	N/A
(e) District taxable valuation (Tax Year 2008)***	16,602,267	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	30,621.00	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: 56 Yellowstone**  
**District: 0968 Blue 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 BLUE CREEK K-6	212	21,922.00	995,318.80	224	21,922.00	1,051,388.80*
2. * DIRECT STATE AID						479,769.93
3. Quality Educator						59,319.00
4. At Risk Student						3,124.02
5. Indian Education For All						4,569.60
6. American Indian Achievement Gap						800.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
<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]						31,751.24
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						10,496.42
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						42,247.66
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						10,583.04
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						10,477.91
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						3,492.40
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						13,970.31
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						45,721.55

County: 56 Yellowstone  
 District: 0968 Blue Creek Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	100,792.61	0.00	0.00
b. FY2007-2008 amount to avoid reversion	48,692.12	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	10,496.42	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	989,841.20
*c. Maximum Budget Limit	1,236,201.78
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,033,786.75
*e. Highest Budget With A Vote	1,236,201.78
*f. Highest Voted Amount (8e-8d)	202,415.03

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

*a. FY 2008-2009 BASE Budget	1,012,054.45
*b. FY 2008-2009 Maximum Budget	1,267,405.38
*c. FY 2008-2009 ANB	228
*d. FY 2008-2009 Adopted General Fund Budget	1,056,000.00
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	43,945.55

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	3,554,258	N/A
e. FY 2008-09 District ANB (Budgeted)	228	N/A
f. District Debt Service Mill Value Per ANB	15.59	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: 56 Yellowstone  
 District: 0968 Blue 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: 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	385,474.02	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	24,634.70	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	8,550,766.81	N/A
(e) District taxable valuation (Tax Year 2008)***	3,554,258	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	4,997.00	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: 56 Yellowstone**

**District: 0969 Canyon 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	*Per ANB Entitlement
E1 CANYON CREEK K-6	158	21,922.00	742,647.40*	152	21,922.00	714,536.80	
M1 CANYON CREEK 7-8	43	62,083.00	259,139.50*	42	62,083.00	253,123.50	
<b>2. * DIRECT STATE AID</b> .....							485,348.98
<b>3. Quality Educator</b> .....							55,060.20
<b>4. At Risk Student</b> .....							4,700.77
<b>5. Indian Education For All</b> .....							4,100.40
<b>6. American Indian Achievement Gap</b> .....							0.00
<b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</b>							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
<b>Block Grant Eligibility Status?</b> .....							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB .....							149.77
Related Services Block Grant Rate [RSBG] per ANB .....							49.92
Threshold to Determine Disproportionate Costs .....							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							30,103.77
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							10,652.66
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							40,756.43
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							10,033.92
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							9,934.24
f(ii). District's Required Match for RSBG [7b X 0.33] .....							N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....							3,311.19
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							13,245.43
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							43,349.20

**County: 56 Yellowstone**  
**District: 0969 Canyon Creek 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	87,541.87	0.00	0.00
b. FY2007-2008 amount to avoid reversion	39,782.50	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	10,652.66	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	993,567.46
*c. Maximum Budget Limit	1,241,200.05
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,257,448.57
*e. Highest Budget With A Vote	1,257,448.57
*f. Highest Voted Amount (8e-8d)	0.00

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

*a. FY 2008-2009 BASE Budget	972,235.16
*b. FY 2008-2009 Maximum Budget	1,211,456.78
*c. FY 2008-2009 ANB	198
*d. FY 2008-2009 Adopted General Fund Budget	1,257,387.37
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	285,152.21

**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	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	2,944,738	N/A
e. FY 2008-09 District ANB (Budgeted)	198	N/A
f. District Debt Service Mill Value Per ANB	14.87	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: 56 Yellowstone

District: 0969 Canyon Creek Elem

**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)	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	378,792.93	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	16,405.38	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	8,239,884.76	N/A
(e) District taxable valuation (Tax Year 2008)***	2,944,738	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	5,295.00	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: 56 Yellowstone**  
**District: 0970 Laurel 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 LAUREL K-6	1,041	21,922.00	4,801,264.20*	1,012	21,922.00	4,670,294.40	
M1 LAUREL 7-8	291	62,083.00	1,735,669.50*	308	62,083.00	1,835,757.00	
<b>2. * DIRECT STATE AID</b> .....							2,959,559.60
<b>3. Quality Educator</b> .....							281,086.88
<b>4. At Risk Student</b> .....							24,023.27
<b>5. Indian Education For All</b> .....							27,172.80
<b>6. American Indian Achievement Gap</b> .....							5,200.00
<b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</b>							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
<b>Block Grant Eligibility Status?</b> .....							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB .....							149.77
Related Services Block Grant Rate [RSBG] per ANB .....							49.92
Threshold to Determine Disproportionate Costs .....							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							199,493.64
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							149,519.20
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							349,012.84
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							66,493.44
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							65,832.90
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] .....							21,942.84
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							87,775.74
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							287,269.38

County: 56 Yellowstone  
 District: 0970 Laurel Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	783,355.68	0.00	0.00
b. FY2007-2008 amount to avoid reversion	267,495.85	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	149,519.20	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	6,149,449.26
*c. Maximum Budget Limit	7,722,940.77
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	7,570,611.68
*e. Highest Budget With A Vote	7,722,940.77
*f. Highest Voted Amount (8e-8d)	152,329.09

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

*a. FY 2008-2009 BASE Budget	6,217,181.58
*b. FY 2008-2009 Maximum Budget	7,814,115.63
*c. FY 2008-2009 ANB	1,335
*d. FY 2008-2009 Adopted General Fund Budget	7,638,344.00
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	1,421,162.42

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	29,049,484	N/A
e. FY 2008-09 District ANB (Budgeted)	1,335	N/A
f. District Debt Service Mill Value Per ANB	21.76	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 56 Yellowstone  
 District: 0970 Laurel 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	2,352,613.83	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	176,005.58	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	52,721,714.70	N/A
(e) District taxable valuation (Tax Year 2008)***	29,049,484	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	23,672.00	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: 56 Yellowstone**

**District: 0971 Laurel H S**

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

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 LAUREL HS 9-12	653	243,649.00	3,835,722.00*	625	243,649.00	3,675,625.00	
2. * DIRECT STATE AID							1,823,478.84
3. Quality Educator							147,993.30
4. At Risk Student							11,854.68
5. Indian Education For All							13,321.20
6. American Indian Achievement Gap							2,000.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?							Yes
<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]							97,799.81
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							42,219.27
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							140,019.08
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							32,597.76
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							32,273.94
f(ii). District's Required Match for RSBG [7b X 0.33]							N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]							10,757.26
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							43,031.20
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							140,831.01

County: 56 Yellowstone

District: 0971 Laurel H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	0.00	294,623.60	0.00
b. FY2007-2008 amount to avoid reversion	0.00	123,491.50	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	42,219.27	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	3,647,731.80
*c. Maximum Budget Limit	4,567,176.10
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	4,462,613.10
*e. Highest Budget With A Vote	4,567,176.10
*f. Highest Voted Amount (8e-8d)	104,563.00

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

*a. FY 2008-2009 BASE Budget	3,504,979.70
*b. FY 2008-2009 Maximum Budget	4,388,751.01
*c. FY 2008-2009 ANB	626
*d. FY 2008-2009 Adopted General Fund Budget	4,319,861.00
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	814,881.30

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	28,540,304
e. FY 2008-09 District ANB (Budgeted)	N/A	626
f. District Debt Service Mill Value Per ANB	N/A	45.59
<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: 56 Yellowstone

District: 0971 Laurel H S

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

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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,385,524.47
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	65,847.74
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	49,245,059.09
(e) District taxable valuation (Tax Year 2008)***	N/A	28,540,304
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	20,705.00

\*\*\* 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: 56 Yellowstone**  
**District: 0972 Elder 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 ELDER GROVE K-6	264	21,922.00	1,238,080.80	268	21,922.00	1,256,732.40*
M1 ELDER GROVE 7-8	84	62,083.00	505,365.00	94	62,083.00	565,292.50*
2. * DIRECT STATE AID .....						851,995.37
3. Quality Educator .....						88,181.50
4. At Risk Student .....						3,789.39
5. Indian Education For All .....						7,384.80
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] .....						52,119.96
* 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] .....						52,119.96
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						17,372.16
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						17,199.59
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] .....						5,732.81
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						22,932.40
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						75,052.36

County: 56 Yellowstone  
 District: 0972 Elder Grove Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	111,736.46	0.00	0.00
b. FY2007-2008 amount to avoid reversion	75,420.99	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)]	100%
*b. BASE Budget	1,704,096.42
*c. Maximum Budget Limit	2,126,997.67
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,734,096.42
*e. Highest Budget With A Vote	2,126,997.67
*f. Highest Voted Amount (8e-8d)	392,901.25

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

*a. FY 2008-2009 BASE Budget	1,743,024.78
*b. FY 2008-2009 Maximum Budget	2,172,629.43
*c. FY 2008-2009 ANB	370
*d. FY 2008-2009 Adopted General Fund Budget	1,787,024.78
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	30,000.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	4,457,532	N/A
e. FY 2008-09 District ANB (Budgeted)	370	N/A
f. District Debt Service Mill Value Per ANB	12.05	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: 56 Yellowstone  
 District: 0972 Elder 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: 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	688,336.41	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	29,342.48	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	14,963,604.86	N/A
(e) District taxable valuation (Tax Year 2008)***	4,457,532	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	10,506.00	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: 56 Yellowstone**

**District: 0975 Custer 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 CUSTER K-6	34	21,922.00	160,231.80	33	21,922.00	155,522.40*	
M1 CUSTER 7-8	14	62,083.00	84,472.50	17	62,083.00	102,561.00*	
H1 CUSTER HS 9-12	39	243,649.00	235,072.50*	37	243,649.00	223,036.00	
<b>2. * DIRECT STATE AID</b> .....							366,902.03
<b>3. Quality Educator</b> .....							34,976.92
<b>4. At Risk Student</b> .....							0.00
<b>5. Indian Education For All</b> .....							1,815.60
<b>6. American Indian Achievement Gap</b> .....							1,200.00
<b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</b>							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
<b>Block Grant Eligibility Status?</b> .....							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB .....							149.77
Related Services Block Grant Rate [RSBG] per ANB .....							49.92
Threshold to Determine Disproportionate Costs .....							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							13,029.99
* 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] .....							13,029.99
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							4,343.04
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							4,299.90
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] .....							1,433.20
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							5,733.10
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							18,763.09

**County: 56 Yellowstone**  
**District: 0975 Custer 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	15,005.51	9,593.69	24,599.20
b. FY2007-2008 amount to avoid reversion	10,567.23	6,837.61	17,404.84
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	.....	100%
*b. BASE Budget	.....	714,619.64
*c. Maximum Budget Limit	.....	889,205.44
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	871,073.17
*e. Highest Budget With A Vote	.....	889,205.44
*f. Highest Voted Amount (8e-8d)	.....	18,132.27

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

*a. FY 2008-2009 BASE Budget	.....	723,010.90
*b. FY 2008-2009 Maximum Budget	.....	898,795.01
*c. FY 2008-2009 ANB	.....	90
*d. FY 2008-2009 Adopted General Fund Budget	.....	879,464.43
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	156,453.53

**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	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	1,751,111	1,751,111
e. FY 2008-09 District ANB (Budgeted)	51	39
f. District Debt Service Mill Value Per ANB	34.34	44.90
<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: 56 Yellowstone

District: 0975 Custer K-12 Schools

**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)	20.85	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	123,815.81	168,988.69
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	3,727.29	3,092.86
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	2,659,273.64	5,838,726.99
(e) District taxable valuation (Tax Year 2008)***	1,751,111	1,751,111
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	908.00	4,088.00

\*\*\* 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: 56 Yellowstone**  
**District: 0976 Morin 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 MORIN K-6	22	21,922.00	103,705.80	26	21,922.00	122,551.00*	
2. * DIRECT STATE AID							64,579.43
3. Quality Educator							12,168.00
4. At Risk Student							1,424.32
5. Indian Education For All							530.40
6. American Indian Achievement Gap							3,000.00
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]							3,294.94
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							1,745.89
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							5,040.83
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							1,098.24
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							1,087.33
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]							362.42
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							1,449.75
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							4,744.69

County: 56 Yellowstone

District: 0976 Morin Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	12,613.00	0.00	0.00
b. FY2007-2008 amount to avoid reversion	5,387.22	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	1,745.89	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	140,197.58
*c. Maximum Budget Limit	172,775.62
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	162,911.75
*e. Highest Budget With A Vote	180,583.84
*f. Highest Voted Amount (8e-8d)	17,672.09

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

*a. FY 2008-2009 BASE Budget	156,445.35
*b. FY 2008-2009 Maximum Budget	193,608.42
*c. FY 2008-2009 ANB	30
*d. FY 2008-2009 Adopted General Fund Budget	179,159.52
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	22,714.17

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	937,073	N/A
e. FY 2008-09 District ANB (Budgeted)	30	N/A
f. District Debt Service Mill Value Per ANB	31.24	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: 56 Yellowstone

District: 0976 Morin Elem

### 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)	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	57,650.20	N/A
(c)	40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	3,000.04	N/A
(d)	District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	1,264,557.50	N/A
(e)	District taxable valuation (Tax Year 2008)***	937,073	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	327.00	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: 56 Yellowstone**  
**District: 0978 Broadview 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 BROADVIEW K-8	83	21,922.00	390,747.40	93	21,922.00	437,732.40*
M1 BROADVIEW 7-8	22	62,083.00	132,698.50	26	62,083.00	156,799.50*
2. * DIRECT STATE AID .....						303,306.00
3. Quality Educator .....						39,427.36
4. At Risk Student .....						0.00
5. Indian Education For All .....						2,427.60
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] .....						15,725.85
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						2,409.31
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						18,135.16
<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 [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 [7a + 7b + 7f(iv)] .....						22,645.11

County: 56 Yellowstone  
 District: 0978 Broadview Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	47,899.04	0.00	0.00
b. FY2007-2008 amount to avoid reversion	27,350.47	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	2,409.31	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	612,170.34
*c. Maximum Budget Limit	761,903.78
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	773,586.58
*e. Highest Budget With A Vote	818,004.30
*f. Highest Voted Amount (8e-8d)	44,417.72

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

*a. FY 2008-2009 BASE Budget	656,588.06
*b. FY 2008-2009 Maximum Budget	818,004.30
*c. FY 2008-2009 ANB	129
*d. FY 2008-2009 Adopted General Fund Budget	818,004.30
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	161,416.24

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	7,043,411	N/A
e. FY 2008-09 District ANB (Budgeted)	129	N/A
f. District Debt Service Mill Value Per ANB	54.60	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: 56 Yellowstone  
 District: 0978 Broadview 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	257,039.77	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	10,523.09	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	5,578,685.63	N/A
(e) District taxable valuation (Tax Year 2008)***	7,043,411	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: 56 Yellowstone**  
**District: 0979 Broadview 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 BROADVIEW HS 9-12	60	243,649.00	361,335.00*	60	243,649.00	361,335.00
2. * DIRECT STATE AID						270,427.85
3. Quality Educator						21,412.64
4. At Risk Student						0.00
5. Indian Education For All						1,224.00
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]						8,986.20
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						6,689.44
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						15,675.64
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,995.20
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						2,965.45
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]						988.42
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,953.87
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						12,940.07

County: 56 Yellowstone  
 District: 0979 Broadview 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	35,758.03	0.00
b. FY2007-2008 amount to avoid reversion	0.00	12,432.03	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	6,689.44	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	.....	90%
*b. BASE Budget	.....	529,767.82
*c. Maximum Budget Limit	.....	660,100.04
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	660,100.04
*e. Highest Budget With A Vote	.....	660,100.04
*f. Highest Voted Amount (8e-8d)	.....	0.00

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

*a. FY 2008-2009 BASE Budget	.....	527,612.44
*b. FY 2008-2009 Maximum Budget	.....	659,476.76
*c. FY 2008-2009 ANB	.....	59
*d. FY 2008-2009 Adopted General Fund Budget	.....	659,476.76
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	131,864.32

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	7,273,244
e. FY 2008-09 District ANB (Budgeted)	N/A	59
f. District Debt Service Mill Value Per ANB	N/A	123.28
<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: 56 Yellowstone  
 District: 0979 Broadview 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	211,438.70
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	8,046.02
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	7,447,116.55
(e) District taxable valuation (Tax Year 2008)***	N/A	7,273,244
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	174.00

\*\*\* 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: 56 Yellowstone**  
**District: 0981 Elysian 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 ELYSIAN K-6	109	21,922.00	512,866.80*	105	21,922.00	494,088.00	
M1 ELYSIAN 7-8	22	62,083.00	132,698.50*	22	62,083.00	132,698.50	
<b>2. * DIRECT STATE AID</b> .....							326,117.92
<b>3. Quality Educator</b> .....							42,588.00
<b>4. At Risk Student</b> .....							2,133.98
<b>5. Indian Education For All</b> .....							2,672.40
<b>6. American Indian Achievement Gap</b> .....							2,400.00
<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] .....							19,619.87
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							8,182.79
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							27,802.66
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							6,539.52
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							6,474.56
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] .....							2,158.04
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							8,632.60
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							28,252.47

County: 56 Yellowstone  
 District: 0981 Elysian Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	59,160.32	0.00	0.00
b. FY2007-2008 amount to avoid reversion	25,278.46	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	8,182.79	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	674,990.15
*c. Maximum Budget Limit	841,509.52
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	819,643.55
*e. Highest Budget With A Vote	841,509.52
*f. Highest Voted Amount (8e-8d)	21,865.97

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

*a. FY 2008-2009 BASE Budget	645,133.79
*b. FY 2008-2009 Maximum Budget	803,214.18
*c. FY 2008-2009 ANB	125
*d. FY 2008-2009 Adopted General Fund Budget	789,787.19
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	144,653.40

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	15,704,613	N/A
e. FY 2008-09 District ANB (Budgeted)	125	N/A
f. District Debt Service Mill Value Per ANB	125.64	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: 56 Yellowstone  
 District: 0981 Elysian 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	248,533.53	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	11,512.12	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	5,421,951.80	N/A
(e) District taxable valuation (Tax Year 2008)***	15,704,613	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: 56 Yellowstone**  
**District: 0983 Huntley Project 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 HUNTLEY PROJECT K-6	367	21,922.00	1,717,339.80	380	21,922.00	1,777,678.00*
M1 HUNTLEY PROJECT 7-8	122	62,083.00	732,823.50	123	62,083.00	738,799.50*
H1 HUNTLEY PROJECT HS 9-12	237	243,649.00	1,416,786.00	248	243,649.00	1,481,862.00*
2. * DIRECT STATE AID						1,933,719.10
3. Quality Educator						185,562.00
4. At Risk Student						19,571.45
5. Indian Education For All						15,320.40
6. American Indian Achievement Gap						6,800.00
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]						108,733.02
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						71,054.06
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						179,787.08
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						36,241.92
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						35,881.89
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]						11,959.83
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						47,841.72
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						156,574.74

County: 56 Yellowstone  
 District: 0983 Huntley Project K-12 Schools

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	277,204.62	142,802.38	420,007.00
b. FY2007-2008 amount to avoid reversion	104,014.65	54,286.53	158,301.18
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	47,179.93	23,874.13	71,054.06

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	3,954,247.33
*c. Maximum Budget Limit	4,949,063.43
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	4,610,146.15
*e. Highest Budget With A Vote	4,949,063.43
*f. Highest Voted Amount (8e-8d)	338,917.28

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

*a. FY 2008-2009 BASE Budget	4,026,778.66
*b. FY 2008-2009 Maximum Budget	5,036,306.60
*c. FY 2008-2009 ANB	769
*d. FY 2008-2009 Adopted General Fund Budget	4,682,677.48
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	655,898.82

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	8,142,225	8,142,225
e. FY 2008-09 District ANB (Budgeted)	516	253
f. District Debt Service Mill Value Per ANB	15.78	32.18
<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: 56 Yellowstone  
 District: 0983 Huntley Project 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	944,439.25	619,540.06
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	55,226.64	27,053.82
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	20,843,033.81	21,938,930.35
(e) District taxable valuation (Tax Year 2008)***	8,142,225	8,142,225
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	12,701.00	13,797.00

\*\*\* 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: 56 Yellowstone**  
**District: 0985 Shepherd 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 SHEPHERD K-6	417	21,922.00	1,949,224.80	421	21,922.00	1,967,754.00*	
M1 SHEPHERD 7-8	146	62,083.00	876,109.50	159	62,083.00	953,602.50*	
<b>2. * DIRECT STATE AID</b> .....							1,343,396.59
<b>3. Quality Educator</b> .....							143,643.24
<b>4. At Risk Student</b> .....							18,905.59
<b>5. Indian Education For All</b> .....							11,832.00
<b>6. American Indian Achievement Gap</b> .....							4,800.00
<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] .....							84,320.51
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							16,495.48
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							100,815.99
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							28,104.96
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							27,825.77
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] .....							9,274.64
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							37,100.41
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							121,420.92

County: 56 Yellowstone  
 District: 0985 Shepherd Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	219,845.19	0.00	0.00
b. FY2007-2008 amount to avoid reversion	116,653.88	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	16,495.48	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	2,735,854.40
*c. Maximum Budget Limit	3,414,279.27
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	2,902,695.84
*e. Highest Budget With A Vote	3,414,279.27
*f. Highest Voted Amount (8e-8d)	511,583.43

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

*a. FY 2008-2009 BASE Budget	2,761,896.56
*b. FY 2008-2009 Maximum Budget	3,432,638.97
*c. FY 2008-2009 ANB	591
*d. FY 2008-2009 Adopted General Fund Budget	2,930,738.00
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	166,841.44

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	5,189,083	N/A
e. FY 2008-09 District ANB (Budgeted)	591	N/A
f. District Debt Service Mill Value Per ANB	8.78	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: 56 Yellowstone  
 District: 0985 Shepherd Elem

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

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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,079,342.68	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	47,373.45	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	23,492,031.31	N/A
(e) District taxable valuation (Tax Year 2008)***	5,189,083	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	18,303.00	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: 56 Yellowstone**  
**District: 0986 Shepherd H S**

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

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 SHEPHERD HS 9-12	286	243,649.00	1,706,204.50*	281	243,649.00	1,676,727.00	
2. * DIRECT STATE AID							871,584.51
3. Quality Educator							77,072.11
4. At Risk Student							4,142.20
5. Indian Education For All							5,834.40
6. American Indian Achievement Gap							1,600.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB							149.77
Related Services Block Grant Rate [RSBG] per ANB							49.92
Threshold to Determine Disproportionate Costs							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							42,834.22
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							2,571.47
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							45,405.69
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							14,277.12
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							14,135.29
f(ii). District's Required Match for RSBG [7b X 0.33]							N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]							4,711.45
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							18,846.74
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							61,680.96

County: 56 Yellowstone  
 District: 0986 Shepherd 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	97,476.74	0.00
b. FY2007-2008 amount to avoid reversion	0.00	59,466.54	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	2,571.47	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,717,810.32
*c. Maximum Budget Limit	2,143,590.71
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	2,092,121.33
*e. Highest Budget With A Vote	2,143,590.71
*f. Highest Voted Amount (8e-8d)	51,469.38

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

*a. FY 2008-2009 BASE Budget	1,723,918.45
*b. FY 2008-2009 Maximum Budget	2,156,318.92
*c. FY 2008-2009 ANB	284
*d. FY 2008-2009 Adopted General Fund Budget	2,098,229.46
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	374,311.01

**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	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	6,589,865
e. FY 2008-09 District ANB (Budgeted)	N/A	284
f. District Debt Service Mill Value Per ANB	N/A	23.20
<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: 56 Yellowstone  
 District: 0986 Shepherd 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	684,136.59
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	29,858.45
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	24,225,851.71
(e) District taxable valuation (Tax Year 2008)***	N/A	6,589,865
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	17,636.00

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

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



**PRELIMINARY BUDGET DATA SHEET**

**FY 2009-2010**

**Revision #1**

**FTK Transition**

**County: 56 Yellowstone**

**District: 0987 Pioneer 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 PIONEER K-6	55	21,922.00	259,083.00	63	21,922.00	296,717.40*	
2. * DIRECT STATE AID							142,431.81
3. Quality Educator							18,258.08
4. At Risk Student							1,663.36
5. Indian Education For All							1,285.20
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]							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: 56 Yellowstone  
 District: 0987 Pioneer Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	12,741.33	0.00	0.00
b. FY2007-2008 amount to avoid reversion	12,639.23	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	288,748.69
*c. Maximum Budget Limit	356,320.60
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	352,893.29
*e. Highest Budget With A Vote	376,291.73
*f. Highest Voted Amount (8e-8d)	23,398.44

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

*a. FY 2008-2009 BASE Budget	290,833.33
*b. FY 2008-2009 Maximum Budget	358,932.85
*c. FY 2008-2009 ANB	63
*d. FY 2008-2009 Adopted General Fund Budget	354,977.93
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	64,144.60

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	1,400,782	N/A
e. FY 2008-09 District ANB (Budgeted)	63	N/A
f. District Debt Service Mill Value Per ANB	22.23	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.10	52.18
h. Facility Guaranteed Mill Value per ANB	29.04	60.37

County: 56 Yellowstone  
 District: 0987 Pioneer Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,100,002,507	2,097,576,162
(b) 2008-09 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.90	34.00

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.90	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	112,479.71	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	4,996.15	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	2,455,245.47	N/A
(e) District taxable valuation (Tax Year 2008)***	1,400,782	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	1,054.00	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. GTB ratios on I(c) are rounded to two decimal places.



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

**County: 56 Yellowstone**  
**District: 0989 Independent 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 INDEPENDENT K-6	279	21,922.00	1,308,007.80	280	21,922.00	1,312,668.00*
2. * DIRECT STATE AID						596,561.73
3. Quality Educator						61,448.40
4. At Risk Student						3,769.45
5. Indian Education For All						5,712.00
6. American Indian Achievement Gap						1,200.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
<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]						41,785.83
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						32,312.81
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						74,098.64
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						13,927.68
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						13,789.32
f(ii). District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						4,596.13
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						18,385.45
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						60,171.28

County: 56 Yellowstone  
 District: 0989 Independent Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	171,830.08	0.00	0.00
b. FY2007-2008 amount to avoid reversion	59,466.54	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	32,312.81	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,249,111.02
*c. Maximum Budget Limit	1,568,844.81
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,320,900.29
*e. Highest Budget With A Vote	1,568,844.81
*f. Highest Voted Amount (8e-8d)	247,944.52

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

*a. FY 2008-2009 BASE Budget	1,234,227.73
*b. FY 2008-2009 Maximum Budget	1,548,304.34
*c. FY 2008-2009 ANB	279
*d. FY 2008-2009 Adopted General Fund Budget	1,310,217.00
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	71,789.27

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	3,323,621	N/A
e. FY 2008-09 District ANB (Budgeted)	279	N/A
f. District Debt Service Mill Value Per ANB	11.91	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: 56 Yellowstone  
 District: 0989 Independent 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	469,465.22	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	32,060.44	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	10,456,810.01	N/A
(e) District taxable valuation (Tax Year 2008)***	3,323,621	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	7,133.00	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: 56 Yellowstone**  
**District: 1196 Yellowstone Academy 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 YELLOWSTONE EDUC CEN	76	21,922.00	357,846.00	78	21,922.00	367,247.40*
2. * DIRECT STATE AID						173,958.72
3. Quality Educator						66,306.47
4. At Risk Student						24,119.67
5. Indian Education For All						1,591.20
6. American Indian Achievement Gap						1,000.00
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?						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]						N/A
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)						0.00
<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]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						0.00
* 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: 56 Yellowstone  
 District: 1196 Yellowstone Academy 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			
b. FY2007-2008 amount to avoid reversion			
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * ) then [a - (b * )] *			

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	0%
*b. BASE Budget	404,352.86
*c. Maximum Budget Limit	482,186.74
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	404,352.86
*e. Highest Budget With A Vote	507,900.50
*f. Highest Voted Amount (8e-8d)	103,547.64

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

*a. FY 2008-2009 BASE Budget	424,137.60
*b. FY 2008-2009 Maximum Budget	505,731.56
*c. FY 2008-2009 ANB	82
*d. FY 2008-2009 Adopted General Fund Budget	505,731.56
*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	264,822,377	264,822,377
b. FY 2008-09 County ANB (Budgeted)	15,431	6,904
c. County Retirement Mill Value per ANB	17.16	38.36
<b>District</b>		
d. Tax Year 2008 District Taxable Value	7,564	N/A
e. FY 2008-09 District ANB (Budgeted)	82	N/A
f. District Debt Service Mill Value Per ANB	0.09	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: 56 Yellowstone

District: 1196 Yellowstone Academy Elem

**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)	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	144,013.34	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	0.00	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	3,002,678.14	N/A
(e) District taxable valuation (Tax Year 2008)***	7,564	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	2,995.00	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.