



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County: Flathead**

**District: 0307 Deer Park 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 DEER PARK K-6	80	21,290.00	365,688.00	80	21,290.00	365,688.00 *
M1 DEER PARK 7-8	25	60,275.00	146,375.00	29	60,275.00	169,766.00 *
2. * DIRECT STATE AID .....						275,807.50
3. Quality Educator .....						36,243.77
4. At Risk Student .....						2,918.96
5. Indian Education For All .....						2,223.60
6. American Indian Achievement Gap .....						400.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						15,108.45
* 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] .....						15,108.45
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						5,035.80
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						4,985.79
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] .....						1,661.81
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						6,647.60
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						21,756.05

**County: Flathead**  
**District: 0307 Deer Park Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	26,560.57	0.00	0.00
b. FY2005-2006 amount to avoid reversion	21,172.47	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	81%
* b. BASE Budget .....	558,567.68
* c. Maximum Budget Limit .....	690,230.62
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	623,675.22
* e. Highest Budget With A Vote .....	690,230.62
* f. Highest Voted Amount (8e-8d) .....	66,555.40

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

* a. FY 2006-2007 BASE Budget .....	558,773.96
* b. FY 2006-2007 Maximum Budget .....	700,352.14
* c. FY 2006-2007 ANB .....	115
* d. FY 2006-2007 Adopted General Fund Budget .....	623,881.50
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	65,107.54
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	1,480,211.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	115	N/A
f. District Debt Service Mill Value Per ANB .....	12.87	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: Flathead**  
**District: 0307 Deer Park 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	220,318.44	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	11,167.91	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	4,821,860.67	N/A
(e) District taxable valuation (Tax Year 2006)***	1,480,211.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	3,342.00	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.

According to law, 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.



**County: 15 Flathead**  
**District: 0308 Fair-Mont-Egan Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	45,808.47	0.00	0.00
b. FY2005-2006 amount to avoid reversion	28,762.59	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	2,558.41	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	731,404.14
* c. Maximum Budget Limit .....	912,277.70
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	892,130.33
* e. Highest Budget With A Vote .....	912,277.70
* f. Highest Voted Amount (8e-8d) .....	20,147.37

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

* a. FY 2006-2007 BASE Budget .....	640,058.81
* b. FY 2006-2007 Maximum Budget .....	800,785.52
* c. FY 2006-2007 ANB .....	142
* d. FY 2006-2007 Adopted General Fund Budget .....	800,785.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	160,726.19
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	1,878,205.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	142	N/A
f. District Debt Service Mill Value Per ANB .....	13.23	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: 15 Flathead**  
**District: 0308 Fair-Mont-Egan 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	256,094.75	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	10,420.35	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	5,551,509.53	N/A
(e) District taxable valuation (Tax Year 2006)***	1,878,205.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	3,673.00	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.

According to law, 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 2007-2008

### 2007 Legislative Revision:

**County: Flathead**

**District: 0309 Swan River 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SWAN RIVER K-6	130	21,290.00	593,593.00	129	21,290.00	589,039.80 *
M1 SWAN RIVER 7-8	42	60,275.00	245,731.50	43	60,275.00	251,571.50 *
2. * DIRECT STATE AID .....						412,212.81
3. Quality Educator .....						42,309.70
4. At Risk Student .....						6,727.23
5. Indian Education For All .....						3,508.80
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						24,749.08
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						6,493.47
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						31,242.55
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						8,249.12
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						8,167.20
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] .....						2,722.21
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						10,889.41
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						35,638.49

County: Flathead  
 District: 0309 Swan River Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	64,678.15	0.00	0.00
b. FY2005-2006 amount to avoid reversion	35,354.01	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	6,493.47	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	837,325.99
* c. Maximum Budget Limit .....	1,045,456.25
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	863,318.84
* e. Highest Budget With A Vote .....	1,045,456.25
* f. Highest Voted Amount (8e-8d) .....	182,137.41

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

* a. FY 2006-2007 BASE Budget .....	785,718.79
* b. FY 2006-2007 Maximum Budget .....	982,959.23
* c. FY 2006-2007 ANB .....	170
* d. FY 2006-2007 Adopted General Fund Budget .....	811,711.64
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	25,992.85
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	3,964,901.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	170	N/A
f. District Debt Service Mill Value Per ANB .....	23.32	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03



**County: Flathead**  
**District: 0309 Swan River 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	312,605.17	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	13,418.02	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	6,791,063.05	N/A
(e) District taxable valuation (Tax Year 2006)***	3,964,901.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	2,826.00	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.

According to law, 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 2007-2008

### 2007 Legislative Revision:

**County: Flathead**

**District: 0310 Kalispell 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KALISPELL K-6	1,824	21,290.00	8,087,560.80	1,783	21,290.00	7,908,013.60 *
M1 KALISPELL 7-8	634	60,275.00	3,615,543.50	668	60,275.00	3,803,759.00 *
2. * DIRECT STATE AID .....						5,271,621.91
3. Quality Educator .....						536,943.92
4. At Risk Student .....						48,326.26
5. Indian Education For All .....						50,000.40
6. American Indian Achievement Gap .....						12,000.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						353,681.62
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						117,885.68
c. Reimbursement for Disproportionate Costs .....						89,272.79
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						560,840.09
<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] .....						116,714.93
f(ii) District's Required Match for RSBG [7b X 0.33] .....						38,902.27
* 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)] .....						155,617.20
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						627,184.50

County: Flathead  
 District: 0310 Kalispell Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	1,043,886.79	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	598,937.44	0.00	0.00
c. Reimbursement for disproportionate costs	89,272.79	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	10,867,116.79
* c. Maximum Budget Limit	13,422,078.34
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	13,297,193.30
* e. Highest Budget With A Vote	13,422,078.34
* f. Highest Voted Amount (8e-8d)	124,885.04

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

* a. FY 2006-2007 BASE Budget	10,488,153.46
* b. FY 2006-2007 Maximum Budget	12,994,999.32
* c. FY 2006-2007 ANB	2458
* d. FY 2006-2007 Adopted General Fund Budget	12,994,999.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	2,430,076.51
* f. FY 2006-2007 Equalization Status	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted)	8,620	4,422
c. County Retirement Mill Value per ANB	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value	45,824,482.00	N/A
e. FY 2006-07 District ANB (Budgeted)	2,458	N/A
f. District Debt Service Mill Value Per ANB	18.64	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Flathead  
 District: 0310 Kalispell Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	4,065,013.96	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	232,824.91	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	89,523,983.66	N/A
(e) District taxable valuation (Tax Year 2006)***	45,824,482.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	43,700.00	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.

According to law, 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 2007-2008**

**Revision #1**

**2007 Legislative Revision:**

**County: 15 Flathead**

**District: 0311 Flathead 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 FLATHEAD HS 9-12	2,583	236,552.00	14,266,854.50 *	2,548	236,552.00	14,075,702.00
2. * DIRECT STATE AID						6,483,022.71
3. Quality Educator						509,000.58
4. At Risk Student						40,269.42
5. Indian Education For All						52,693.20
6. American Indian Achievement Gap						8,000.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						371,667.87
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						123,880.68
c. Reimbursement for Disproportionate Costs						4,898.09
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						500,446.64
<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]						122,650.40
f(ii) District's Required Match for RSBG [7b X 0.33]						40,880.62
* 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)]						163,531.02
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						659,079.57

**County: 15 Flathead**  
**District: 0311 Flathead H S**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	863,621.11	0.00
b. FY2005-2006 amount to avoid reversion	0.00	621,320.72	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	4,898.09	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	12,913,313.70
* c. Maximum Budget Limit .....	15,989,151.32
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	14,899,145.02
* e. Highest Budget With A Vote .....	15,989,151.32
* f. Highest Voted Amount (8e-8d) .....	1,090,006.30

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

* a. FY 2006-2007 BASE Budget .....	12,234,189.22
* b. FY 2006-2007 Maximum Budget .....	15,185,683.74
* c. FY 2006-2007 ANB .....	2539
* d. FY 2006-2007 Adopted General Fund Budget .....	14,260,748.73
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	1,985,831.32
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	95,270,568.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	2,539
f. District Debt Service Mill Value Per ANB .....	N/A	37.52
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: 15 Flathead**  
**District: 0311 Flathead 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	4,891,917.95
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	205,565.28
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	164,444,809.00
(e) District taxable valuation (Tax Year 2006)***	N/A	95,270,568.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	69,174.00

\*\*\* 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.

According to law, 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 2007-2008

### 2007 Legislative Revision:

**County:** Flathead

**District:** 0312 Columbia Falls 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 COLUMBIA FALLS K-	1,164	21,290.00	5,197,288.80	1,162	21,290.00	5,188,530.40 *
M1 COLUMBIA FALLS 7-8	406	60,275.00	2,338,458.50	431	60,275.00	2,479,758.50 *
2. * DIRECT STATE AID .....						3,464,184.69
3. Quality Educator .....						354,170.65
4. At Risk Student .....						70,204.79
5. Indian Education For All .....						32,497.20
6. American Indian Achievement Gap .....						11,600.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						225,907.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						75,297.20
c. Reimbursement for Disproportionate Costs .....						159,637.89
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						460,842.39
<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] .....						74,549.41
f(ii) District's Required Match for RSBG [7b X 0.33] .....						24,848.08
* 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)] .....						99,397.49
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						400,601.99



**County: Flathead**  
**District: 0312 Columbia Falls Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	947,804.15	0.00	0.00
b. FY2005-2006 amount to avoid reversion	400,439.49	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	159,637.89	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	7,313,535.11
* c. Maximum Budget Limit .....	9,140,011.32
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	8,964,462.53
* e. Highest Budget With A Vote .....	9,140,011.32
* f. Highest Voted Amount (8e-8d) .....	175,548.79

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

* a. FY 2006-2007 BASE Budget .....	7,092,387.71
* b. FY 2006-2007 Maximum Budget .....	8,863,306.91
* c. FY 2006-2007 ANB .....	1618
* d. FY 2006-2007 Adopted General Fund Budget .....	8,743,315.13
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	1,650,927.42
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	23,774,452.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	1,618	N/A
f. District Debt Service Mill Value Per ANB .....	14.69	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Flathead  
 District: 0312 Columbia Falls 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	2,708,537.51	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	171,881.49	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	59,999,127.77	N/A
(e) District taxable valuation (Tax Year 2006)***	23,774,452.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	36,225.00	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.

According to law, 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 2007-2008

### 2007 Legislative Revision:

**County:** Flathead

**District:** 0313 Columbia Falls 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	*Basic ANB	*Per ANB Entitlement	*Basic ANB	*Per ANB Entitlement	*Per ANB Entitlement
H1 COLUMBIA FALLS HS	907	236,552.00	5,113,380.50 *	888	236,552.00	5,009,612.00
2. * DIRECT STATE AID						2,391,419.83
3. Quality Educator						183,617.28
4. At Risk Student						28,834.22
5. Indian Education For All						18,502.80
6. American Indian Achievement Gap						6,600.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						130,508.23
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						43,499.72
c. Reimbursement for Disproportionate Costs						43,413.95
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						217,421.90
<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]						43,067.72
f(ii) District's Required Match for RSBG [7b X 0.33]						14,354.91
* 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)]						57,422.63
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						231,430.58

**County: Flathead**  
**District: 0313 Columbia Falls H S**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	406,819.79	0.00
b. FY2005-2006 amount to avoid reversion	0.00	217,683.63	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	43,413.95	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	4,821,890.96
* c. Maximum Budget Limit .....	6,022,330.60
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	5,369,551.23
* e. Highest Budget With A Vote .....	6,022,330.60
* f. Highest Voted Amount (8e-8d) .....	652,779.37

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

* a. FY 2006-2007 BASE Budget .....	4,515,196.65
* b. FY 2006-2007 Maximum Budget .....	5,656,241.15
* c. FY 2006-2007 ANB .....	877
* d. FY 2006-2007 Adopted General Fund Budget .....	5,062,856.92
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	547,660.27
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	26,718,936.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	877
f. District Debt Service Mill Value Per ANB .....	N/A	30.47
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Flathead  
 District: 0313 Columbia Falls 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,779,842.06
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	88,423.60
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	60,270,250.19
(e) District taxable valuation (Tax Year 2006)***	N/A	26,718,936.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	33,551.00

\*\*\* 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.

According to law, 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 2007-2008

### 2007 Legislative Revision:

**County:** Flathead

**District:** 0316 Creston 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 CRESTON K-6	64	21,290.00	292,652.80	65	21,290.00	297,219.00 *
2. * DIRECT STATE AID .....						142,373.52
3. Quality Educator .....						21,252.00
4. At Risk Student .....						2,665.84
5. Indian Education For All .....						1,326.00
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						9,208.96
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						377.40
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						9,586.36
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,069.44
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						3,038.96
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						1,012.92
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						4,051.88
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						13,260.84

**County: Flathead**  
**District: 0316 Creston Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	18,733.84	0.00	0.00
b. FY2005-2006 amount to avoid reversion	12,983.11	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	377.40	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	294,699.72
* c. Maximum Budget Limit .....	365,995.00
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	365,730.27
* e. Highest Budget With A Vote .....	373,031.84
* f. Highest Voted Amount (8e-8d) .....	7,301.57

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

* a. FY 2006-2007 BASE Budget .....	292,583.29
* b. FY 2006-2007 Maximum Budget .....	362,473.15
* c. FY 2006-2007 ANB .....	69
* d. FY 2006-2007 Adopted General Fund Budget .....	363,613.84
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	71,030.55
* f. FY 2006-2007 Equalization Status ..... Disqualified - Disqualified 2001-2005    DD	

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	1,960,431.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	69	N/A
f. District Debt Service Mill Value Per ANB .....	28.41	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Flathead  
 District: 0316 Creston Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	115,682.62	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	4,968.34	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	2,513,159.50	N/A
(e) District taxable valuation (Tax Year 2006)***	1,960,431.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	553.00	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.

According to law, 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 2007-2008**

**2007 FTK Transition**

**County: 15 Flathead**

**District: 0317 Cayuse Prairie 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 CAYUSE PRAIRIE K-6	136	21,290.00	620,908.00 *	134	21,290.00	611,803.80
M1 CAYUSE PRAIRIE 7-8	49	60,275.00	286,601.00 *	50	60,275.00	292,437.50
2. * DIRECT STATE AID .....						442,116.08
3. Quality Educator .....						47,285.70
4. At Risk Student .....						4,755.73
5. Indian Education For All .....						3,774.00
6. American Indian Achievement Gap .....						2,600.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						26,619.65
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						18,966.24
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						45,585.89
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						8,872.60
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						8,784.48
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						2,927.96
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						11,712.44
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						38,332.09

**County: 15 Flathead**  
**District: 0317 Cayuse Prairie Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	94,765.28	0.00	0.00
b. FY2005-2006 amount to avoid reversion	34,555.05	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	18,966.24	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	917,043.92
* c. Maximum Budget Limit .....	1,147,533.81
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	1,075,643.92
* e. Highest Budget With A Vote .....	1,147,533.81
* f. Highest Voted Amount (8e-8d) .....	71,889.89

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

* a. FY 2006-2007 BASE Budget .....	826,047.57
* b. FY 2006-2007 Maximum Budget .....	1,037,090.79
* c. FY 2006-2007 ANB .....	172
* d. FY 2006-2007 Adopted General Fund Budget .....	984,647.57
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	158,600.00
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	3,924,361.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	172	N/A
f. District Debt Service Mill Value Per ANB .....	22.82	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: 15 Flathead**  
**District: 0317 Cayuse Prairie 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	317,797.21	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	20,658.76	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	7,050,037.86	N/A
(e) District taxable valuation (Tax Year 2006)***	3,924,361.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	3,126.00	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.

According to law, 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 2007-2008

### 2007 Legislative Revision:

**County: Flathead**

**District: 0320 Helena Flats 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 HELENA FLATS K-6	176	21,290.00	802,824.00 *	165	21,290.00	752,829.00
M1 HELENA FLATS 7-8	55	60,275.00	321,612.50 *	43	60,275.00	251,571.50
2. * DIRECT STATE AID .....						539,082.67
3. Quality Educator .....						46,289.89
4. At Risk Student .....						2,944.41
5. Indian Education For All .....						4,712.40
6. American Indian Achievement Gap .....						800.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						33,238.59
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						11,078.76
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						44,317.35
<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] .....						10,968.73
f(ii) District's Required Match for RSBG [7b X 0.33] .....						3,655.99
* 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)] .....						14,624.72
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						58,942.07

**County: Flathead**  
**District: 0320 Helena Flats Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	56,270.67	0.00	0.00
b. FY2005-2006 amount to avoid reversion	46,242.40	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	1,081,592.19
* c. Maximum Budget Limit .....	1,338,303.56
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	1,290,405.10
* e. Highest Budget With A Vote .....	1,338,303.56
* f. Highest Voted Amount (8e-8d) .....	47,898.46

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

* a. FY 2006-2007 BASE Budget .....	901,649.43
* b. FY 2006-2007 Maximum Budget .....	1,118,068.64
* c. FY 2006-2007 ANB .....	204
* d. FY 2006-2007 Adopted General Fund Budget .....	1,110,462.34
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	208,812.91
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	2,591,530.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	204	N/A
f. District Debt Service Mill Value Per ANB .....	12.70	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: Flathead**  
**District: 0320 Helena Flats 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	357,898.54	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	15,592.94	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	7,779,827.53	N/A
(e) District taxable valuation (Tax Year 2006)***	2,591,530.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	5,188.00	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.

According to law, 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 2007-2008

### 2007 Legislative Revision:

**County: Flathead**

**District: 0323 Kila 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KILA K-8	102	21,290.00	466,027.80 *	107	21,290.00	488,818.80
M1 KILA 7-8	46	60,275.00	269,088.50 *	37	60,275.00	216,524.00
2. * DIRECT STATE AID .....						365,056.54
3. Quality Educator .....						43,712.33
4. At Risk Student .....						8,918.37
5. Indian Education For All .....						3,019.20
6. American Indian Achievement Gap .....						200.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						21,295.72
* 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] .....						21,295.72
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						7,098.08
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						7,027.59
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] .....						2,342.37
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						9,369.96
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						30,665.68

**County: Flathead**  
**District: 0323 Kila Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	33,905.32	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	28,163.37	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	741,848.18
* c. Maximum Budget Limit .....	915,122.27
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	865,751.26
* e. Highest Budget With A Vote .....	915,122.27
* f. Highest Voted Amount (8e-8d) .....	49,371.01

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

* a. FY 2006-2007 BASE Budget .....	658,749.92
* b. FY 2006-2007 Maximum Budget .....	815,037.18
* c. FY 2006-2007 ANB .....	140
* d. FY 2006-2007 Adopted General Fund Budget .....	782,653.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	123,903.08
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	2,398,416.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	140	N/A
f. District Debt Service Mill Value Per ANB .....	17.13	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03



County: Flathead  
 District: 0323 Kila Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	259,320.59	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	10,701.04	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	5,624,550.55	N/A
(e) District taxable valuation (Tax Year 2006)***	2,398,416.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	3,226.00	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.

According to law, 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 2007-2008

### 2007 Legislative Revision:

**County: Flathead**

**District: 0324 Smith Valley 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SMITH VALLEY K-6	141	21,290.00	643,665.00 *	138	21,290.00	630,011.40
M1 SMITH VALLEY 7-8	46	60,275.00	269,088.50 *	42	60,275.00	245,731.50
2. * DIRECT STATE AID .....						444,460.37
3. Quality Educator .....						48,533.50
4. At Risk Student .....						7,651.07
5. Indian Education For All .....						3,814.80
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						26,907.43
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						4,847.95
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						31,755.38
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						8,968.52
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						8,879.45
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] .....						2,959.61
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						11,839.06
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						38,746.49

**County: Flathead**  
**District: 0324 Smith Valley Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	61,111.74	0.00	0.00
b. FY2005-2006 amount to avoid reversion	35,753.50	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	4,847.95	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	80%
* b. BASE Budget .....	903,499.11
* c. Maximum Budget Limit .....	1,118,652.37
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	1,016,017.15
* e. Highest Budget With A Vote .....	1,118,652.37
* f. Highest Voted Amount (8e-8d) .....	102,635.22

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

* a. FY 2006-2007 BASE Budget .....	806,169.00
* b. FY 2006-2007 Maximum Budget .....	999,038.25
* c. FY 2006-2007 ANB .....	174
* d. FY 2006-2007 Adopted General Fund Budget .....	918,687.04
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	112,518.04
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	1,915,368.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	174	N/A
f. District Debt Service Mill Value Per ANB .....	11.01	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: Flathead**  
**District: 0324 Smith Valley 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	316,054.96	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	15,772.88	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	6,911,973.91	N/A
(e) District taxable valuation (Tax Year 2006)***	1,915,368.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 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.

According to law, 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 2007-2008

### 2007 Legislative Revision:

**County: Flathead**

**District: 0325 Pleasant Valley 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 PLEASANT VALLEY	6	21,290.00	27,471.00	6	21,290.00	27,471.00 *
2. * DIRECT STATE AID .....						21,796.17
3. Quality Educator .....						3,157.44
4. At Risk Student .....						0.00
5. Indian Education For All .....						122.40
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						863.34
* 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] .....						863.34
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						287.76
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						284.90
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] .....						94.96
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						379.86
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,243.20

County: Flathead  
 District: 0325 Pleasant Valley Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	1,398.17	0.00	0.00
b. FY2005-2006 amount to avoid reversion	1,398.18	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	43,612.42
* c. Maximum Budget Limit .....	53,767.51
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	53,437.03
* e. Highest Budget With A Vote .....	53,767.51
* f. Highest Voted Amount (8e-8d) .....	330.48

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

* a. FY 2006-2007 BASE Budget .....	41,181.98
* b. FY 2006-2007 Maximum Budget .....	51,006.59
* c. FY 2006-2007 ANB .....	6
* d. FY 2006-2007 Adopted General Fund Budget .....	51,006.59
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	9,824.61
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	424,950.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	6	N/A
f. District Debt Service Mill Value Per ANB .....	70.83	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: Flathead**  
**District: 0325 Pleasant Valley 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	16,750.20	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	382.18	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	356,867.48	N/A
(e) District taxable valuation (Tax Year 2006)***	424,950.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 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.

According to law, 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 2007-2008

Revision #1

## 2007 Legislative Revision:

County: 15 Flathead

District: 0327 Somers 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SOMERS K-6	451	21,290.00	2,044,834.00 *	418	21,290.00	1,896,591.40
M1 SOMERS 7-8	129	60,275.00	751,941.00 *	125	60,275.00	728,750.00
2. * DIRECT STATE AID						1,286,617.98
3. Quality Educator						139,394.90
4. At Risk Student						17,146.82
5. Indian Education For All						11,832.00
6. American Indian Achievement Gap						3,200.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						83,456.20
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						6,102.05
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						89,558.25
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						27,816.80
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						27,540.55
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]						9,179.54
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						36,720.09
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						120,176.29



**County: 15 Flathead**  
**District: 0327 Somers Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	156,756.78	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	103,265.68	0.00	0.00
c. Reimbursement for disproportionate costs	6,102.05	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	2,610,753.99
* c. Maximum Budget Limit .....	3,256,847.02
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	2,909,687.52
* e. Highest Budget With A Vote .....	3,256,847.02
* f. Highest Voted Amount (8e-8d) .....	347,159.50

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

* a. FY 2006-2007 BASE Budget .....	2,293,568.82
* b. FY 2006-2007 Maximum Budget .....	2,870,165.82
* c. FY 2006-2007 ANB .....	529
* d. FY 2006-2007 Adopted General Fund Budget .....	2,592,502.35
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	298,933.53
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	14,811,605.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	529	N/A
f. District Debt Service Mill Value Per ANB .....	28.00	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: 15 Flathead**  
**District: 0327 Somers 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	903,031.87	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	43,309.48	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	19,712,290.32	N/A
(e) District taxable valuation (Tax Year 2006)***	14,811,605.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	4,901.00	N/A

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

According to law, 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 2007-2008

### 2007 FTK Transition

**County: 15 Flathead**

**District: 0330 Bigfork 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 BIGFORK K-6	379	21,290.00	1,721,114.80	365	21,290.00	1,658,049.00 *
M1 BIGFORK 7-8	131	60,275.00	763,533.50	150	60,275.00	873,562.50 *
2. * DIRECT STATE AID .....						1,168,089.89
3. Quality Educator .....						135,785.10
4. At Risk Student .....						14,752.92
5. Indian Education For All .....						10,506.00
6. American Indian Achievement Gap .....						3,600.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						73,383.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						24,459.60
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						97,843.50
<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] .....						24,216.69
f(ii) District's Required Match for RSBG [7b X 0.33] .....						8,071.67
* 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)] .....						32,288.36
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						130,131.86

**County: 15 Flathead**  
**District: 0330 Bigfork Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	132,465.44	0.00	0.00
b. FY2005-2006 amount to avoid reversion	119,787.48	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	2,392,166.12
* c. Maximum Budget Limit .....	2,949,046.65
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	2,846,761.90
* e. Highest Budget With A Vote .....	2,949,046.65
* f. Highest Voted Amount (8e-8d) .....	102,284.75

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

* a. FY 2006-2007 BASE Budget .....	2,213,437.79
* b. FY 2006-2007 Maximum Budget .....	2,764,923.34
* c. FY 2006-2007 ANB .....	489
* d. FY 2006-2007 Adopted General Fund Budget .....	2,668,033.57
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	454,595.78
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	21,882,432.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	489	N/A
f. District Debt Service Mill Value Per ANB .....	44.75	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: 15 Flathead**  
**District: 0330 Bigfork 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	865,329.91	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	40,809.09	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	18,874,875.37	N/A
(e) District taxable valuation (Tax Year 2006)***	21,882,432.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 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.

According to law, 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 2007-2008

Revision #1

## 2007 Legislative Revision:

County: 15 Flathead

District: 0331 Bigfork 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 BIGFORK HS 9-12	378	236,552.00	2,179,831.50	378	236,552.00	2,179,831.50 *
2. * DIRECT STATE AID						1,080,123.42
3. Quality Educator						93,259.85
4. At Risk Student						7,841.49
5. Indian Education For All						7,711.20
6. American Indian Achievement Gap						1,000.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						54,390.42
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						18,128.88
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						72,519.30
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						17,948.84
f(ii) District's Required Match for RSBG [7b X 0.33]						5,982.53
* 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)]						23,931.37
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						96,450.67

County: 15 Flathead  
 District: 0331 Bigfork H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	90,517.03	0.00
b. FY2005-2006 amount to avoid reversion	0.00	90,517.03	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	2,144,446.36
* c. Maximum Budget Limit .....	2,653,104.82
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	2,395,222.47
* e. Highest Budget With A Vote .....	2,653,104.82
* f. Highest Voted Amount (8e-8d) .....	257,882.35

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

* a. FY 2006-2007 BASE Budget .....	2,093,637.80
* b. FY 2006-2007 Maximum Budget .....	2,598,412.16
* c. FY 2006-2007 ANB .....	386
* d. FY 2006-2007 Adopted General Fund Budget .....	2,344,413.91
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	250,776.11
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	27,440,961.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	386
f. District Debt Service Mill Value Per ANB .....	N/A	71.09
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: 15 Flathead  
 District: 0331 Bigfork 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	845,361.05
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	29,504.30
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	28,223,156.19
(e) District taxable valuation (Tax Year 2006)***	N/A	27,440,961.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	782.00

\*\*\* 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.

According to law, 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 2007-2008**

**Revision #1**

**2007 Legislative Revision:**

**County: 15 Flathead**

**District: 0334 Whitefish 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 WHITEFISH K-6	841	21,290.00	3,780,295.00	839	21,290.00	3,771,472.80 *
M1 WHITEFISH 7-8	275	60,275.00	1,592,937.50	319	60,275.00	1,844,298.50 *
2. * DIRECT STATE AID						2,546,709.32
3. Quality Educator						267,064.78
4. At Risk Student						45,464.54
5. Indian Education For All						23,623.20
6. American Indian Achievement Gap						3,000.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						160,581.24
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						53,523.36
c. Reimbursement for Disproportionate Costs						26,719.64
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						240,824.24
<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]						52,991.81
f(ii) District's Required Match for RSBG [7b X 0.33]						17,662.71
* 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)]						70,654.52
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						284,759.12

**County: 15 Flathead**  
**District: 0334 Whitefish Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	464,175.27	0.00	0.00
b. FY2005-2006 amount to avoid reversion	289,998.87	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	26,719.64	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	77%
* b. BASE Budget .....	5,234,175.50
* c. Maximum Budget Limit .....	6,462,747.72
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	6,518,378.08
* e. Highest Budget With A Vote .....	6,545,994.34
* f. Highest Voted Amount (8e-8d) .....	27,616.26

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

* a. FY 2006-2007 BASE Budget .....	5,169,943.42
* b. FY 2006-2007 Maximum Budget .....	6,454,146.31
* c. FY 2006-2007 ANB .....	1184
* d. FY 2006-2007 Adopted General Fund Budget .....	6,454,146.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	1,284,202.58
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	39,130,038.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	1,184	N/A
f. District Debt Service Mill Value Per ANB .....	33.05	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: 15 Flathead**  
**District: 0334 Whitefish 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	2,006,089.78	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	107,351.35	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	44,022,978.74	N/A
(e) District taxable valuation (Tax Year 2006)***	39,130,038.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	4,893.00	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.

According to law, 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 2007-2008

### 2007 Legislative Revision:

**County:** Flathead

**District:** 0335 Whitefish 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 WHITEFISH HS 9-12	722	236,552.00	4,101,501.50	742	236,552.00	4,211,406.50 *	
2. * DIRECT STATE AID							1,988,237.45
3. Quality Educator							165,003.56
4. At Risk Student							22,146.06
5. Indian Education For All							15,136.80
6. American Indian Achievement Gap							1,400.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):							
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							143.89
Related Services Block Grant Rate [RSBG] per ANB							47.96
Threshold to Determine Disproportionate Costs							1.370267993
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							103,888.58
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							34,627.12
c. Reimbursement for Disproportionate Costs							0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							138,515.70
<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]							34,283.23
f(ii) District's Required Match for RSBG [7b X 0.33]							11,426.95
* 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)]							45,710.18
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							184,225.88

County: Flathead  
 District: 0335 Whitefish H S

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	240,503.47	0.00
b. FY2005-2006 amount to avoid reversion	0.00	185,953.47	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	3,955,975.20
* c. Maximum Budget Limit .....	4,894,047.40
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	4,752,130.11
* e. Highest Budget With A Vote .....	4,894,047.40
* f. Highest Voted Amount (8e-8d) .....	141,917.29

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

* a. FY 2006-2007 BASE Budget .....	3,829,283.09
* b. FY 2006-2007 Maximum Budget .....	4,749,597.87
* c. FY 2006-2007 ANB .....	747
* d. FY 2006-2007 Adopted General Fund Budget .....	4,625,438.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	796,154.91
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	40,548,972.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	747
f. District Debt Service Mill Value Per ANB .....	N/A	54.28
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Flathead  
 District: 0335 Whitefish H S

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,536,175.34
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	57,097.69
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	51,398,987.95
(e) District taxable valuation (Tax Year 2006)***	N/A	40,548,972.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	10,850.00

\*\*\* 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.

According to law, 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 2007-2008**

**2007 FTK Transition**

**County: 15 Flathead**

**District: 0339 Evergreen 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 EVERGREEN K-6	626	21,290.00	2,827,329.00 *	620	21,290.00	2,800,602.00
M1 EVERGREEN 7-8	180	60,275.00	1,046,925.00 *	183	60,275.00	1,064,236.50
2. * DIRECT STATE AID .....						1,768,251.09
3. Quality Educator .....						170,292.28
4. At Risk Student .....						25,547.91
5. Indian Education For All .....						16,442.40
6. American Indian Achievement Gap .....						4,800.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						115,975.34
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						38,655.76
c. Reimbursement for Disproportionate Costs .....						86,290.42
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						240,921.52
<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] .....						38,271.86
f(ii) District's Required Match for RSBG [7b X 0.33] .....						12,756.40
* 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)] .....						51,028.26
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						205,659.36

**County: 15 Flathead**  
**District: 0339 Evergreen Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	466,824.64	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	183,247.80	0.00	0.00
c. Reimbursement for disproportionate costs	86,290.42	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	3,719,027.92
* c. Maximum Budget Limit .....	4,654,744.63
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	4,455,426.32
* e. Highest Budget With A Vote .....	4,654,744.63
* f. Highest Voted Amount (8e-8d) .....	199,318.31

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

* a. FY 2006-2007 BASE Budget .....	3,387,746.06
* b. FY 2006-2007 Maximum Budget .....	4,255,501.21
* c. FY 2006-2007 ANB .....	756
* d. FY 2006-2007 Adopted General Fund Budget .....	4,124,144.46
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	736,398.40
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	8,297,972.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	756	N/A
f. District Debt Service Mill Value Per ANB .....	10.98	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03



**County: 15 Flathead**  
**District: 0339 Evergreen 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,283,762.53	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	93,607.29	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	28,690,613.35	N/A
(e) District taxable valuation (Tax Year 2006)***	8,297,972.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	20,393.00	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.

According to law, 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 2007-2008

### 2007 Legislative Revision:

**County: Flathead**

**District: 0341 Marion 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 MARION K-6	91	21,290.00	415,870.00 *	89	21,290.00	406,747.80
M1 MARION 7-8	22	60,275.00	128,826.50 *	23	60,275.00	134,676.50
2. * DIRECT STATE AID .....						279,938.89
3. Quality Educator .....						39,468.00
4. At Risk Student .....						3,220.76
5. Indian Education For All .....						2,305.20
6. American Indian Achievement Gap .....						200.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						16,259.57
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						6,858.32
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						23,117.89
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						5,419.48
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						5,365.66
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] .....						1,788.43
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						7,154.09
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						23,413.66

**County: Flathead**  
**District: 0341 Marion Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	47,252.54	0.00	0.00
b. FY2005-2006 amount to avoid reversion	21,971.42	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	6,858.32	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	580,736.00
* c. Maximum Budget Limit .....	723,110.72
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	705,344.29
* e. Highest Budget With A Vote .....	723,110.72
* f. Highest Voted Amount (8e-8d) .....	17,766.43

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

* a. FY 2006-2007 BASE Budget .....	538,226.43
* b. FY 2006-2007 Maximum Budget .....	673,358.88
* c. FY 2006-2007 ANB .....	110
* d. FY 2006-2007 Adopted General Fund Budget .....	662,834.72
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	124,608.29
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	4,291,694.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	110	N/A
f. District Debt Service Mill Value Per ANB .....	39.02	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Flathead  
 District: 0341 Marion Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	208,056.30	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	11,502.35	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	4,573,406.68	N/A
(e) District taxable valuation (Tax Year 2006)***	4,291,694.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	282.00	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.

According to law, 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 2007-2008

### 2007 Legislative Revision:

**County:** Flathead

**District:** 0342 Olney-Bissell 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 OLNEY-BISSELL K-6	57	21,290.00	260,683.80	57	21,290.00	260,683.80 *
M1 BISSELL 7-8	9	60,275.00	52,731.00	15	60,275.00	87,862.50 *
2. * DIRECT STATE AID .....						192,259.75
3. Quality Educator .....						26,838.24
4. At Risk Student .....						4,156.02
5. Indian Education For All .....						1,468.80
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						9,496.74
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						6,643.14
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						16,139.88
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,165.36
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						3,133.92
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] .....						1,044.57
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						4,178.49
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						13,675.23

County: Flathead  
 District: 0342 Olney-Bissell Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	36,587.77	0.00	0.00
b. FY2005-2006 amount to avoid reversion	14,581.03	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	6,643.14	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	400,414.08
* c. Maximum Budget Limit .....	498,019.48
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	478,114.14
* e. Highest Budget With A Vote .....	498,019.48
* f. Highest Voted Amount (8e-8d) .....	19,905.34

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

* a. FY 2006-2007 BASE Budget .....	382,059.12
* b. FY 2006-2007 Maximum Budget .....	478,916.70
* c. FY 2006-2007 ANB .....	74
* d. FY 2006-2007 Adopted General Fund Budget .....	459,759.18
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	77,700.06
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	2,041,339.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	74	N/A
f. District Debt Service Mill Value Per ANB .....	27.59	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Flathead  
 District: 0342 Olney-Bissell 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	144,971.28	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	9,813.92	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	3,224,175.72	N/A
(e) District taxable valuation (Tax Year 2006)***	2,041,339.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,183.00	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.

According to law, 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 2007-2008

### 2007 Legislative Revision:

**County: Flathead**

**District: 1184 West Valley 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 WEST VALLEY K-6	275	21,290.00	1,251,690.00	275	21,290.00	1,251,690.00 *
M1 WEST VALLEY 7-8	81	60,275.00	473,121.00	83	60,275.00	484,761.50 *
2. * DIRECT STATE AID .....						812,653.38
3. Quality Educator .....						86,638.33
4. At Risk Student .....						9,554.94
5. Indian Education For All .....						7,303.20
6. American Indian Achievement Gap .....						400.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						51,224.84
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						7,865.88
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						59,090.72
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						17,073.76
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						16,904.20
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] .....						5,634.34
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						22,538.54
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						73,763.38



County: Flathead  
 District: 1184 West Valley Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	116,553.64	0.00	0.00
b. FY2005-2006 amount to avoid reversion	70,708.03	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	7,865.88	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	1,647,866.18
* c. Maximum Budget Limit .....	2,057,168.17
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	1,922,131.85
* e. Highest Budget With A Vote .....	2,057,168.17
* f. Highest Voted Amount (8e-8d) .....	135,036.32

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

* a. FY 2006-2007 BASE Budget .....	1,580,740.33
* b. FY 2006-2007 Maximum Budget .....	1,980,761.89
* c. FY 2006-2007 ANB .....	361
* d. FY 2006-2007 Adopted General Fund Budget .....	1,863,506.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	274,265.67
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	5,132,457.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	361	N/A
f. District Debt Service Mill Value Per ANB .....	14.22	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

**County: Flathead**  
**District: 1184 West Valley 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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	627,039.00	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	29,839.12	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	13,682,771.24	N/A
(e) District taxable valuation (Tax Year 2006)***	5,132,457.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	8,550.00	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.

According to law, 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 2007-2008

### 2007 Legislative Revision:

**County: Flathead**

**District: 1223 West Glacier 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 WEST GLACIER K-6	28	21,290.00	128,136.40	28	21,290.00	128,136.40 *
2. * DIRECT STATE AID						66,793.60
3. Quality Educator						9,141.40
4. At Risk Student						682.26
5. Indian Education For All						571.20
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						4,028.92
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						1,342.88
c. Reimbursement for Disproportionate Costs						2,050.80
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						7,422.60
<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]						1,329.54
f(ii) District's Required Match for RSBG [7b X 0.33]						443.15
* 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)]						1,772.69
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						7,144.49

**County: Flathead**  
**District: 1223 West Glacier Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	15,575.38	0.00	0.00
b. FY2005-2006 amount to avoid reversion	7,625.07	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	2,050.80	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	140,327.62
* c. Maximum Budget Limit .....	174,666.46
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	209,602.14
* e. Highest Budget With A Vote .....	213,700.05
* f. Highest Voted Amount (8e-8d) .....	4,097.91

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

* a. FY 2006-2007 BASE Budget .....	141,906.13
* b. FY 2006-2007 Maximum Budget .....	177,239.60
* c. FY 2006-2007 ANB .....	30
* d. FY 2006-2007 Adopted General Fund Budget .....	211,180.65
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	69,274.52
* f. FY 2006-2007 Equalization Status ..... Disqualified - Disqualified 2001-2005    DD	

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	180,075,363.00	180,075,363.00
b. FY 2006-07 County ANB (Budgeted) .....	8,620	4,422
c. County Retirement Mill Value per ANB .....	20.89	40.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	2,944,484.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	30	N/A
f. District Debt Service Mill Value Per ANB .....	98.15	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Flathead  
 District: 1223 West Glacier Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	54,471.78	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	2,980.85	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	1,196,738.28	N/A
(e) District taxable valuation (Tax Year 2006)***	2,944,484.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 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.

According to law, 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.