

#### 2007 FTK Transition

County: 17 Garfield

District: 0377 Jordan Elem

				FY 2007-2	008		3 Year Avg	ANB
1.	CEF	RTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	ıdget Un	it	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	JORD A	AN K-6	74	21,290.00	338,305.80	73	21,290.00	333,741.40 *
M1	JORDA	AN 7-8	20	60,275.00	117,125.00	22	60,275.00	128,826.50 *
2.	* DIR	ECT STATE AID	)					243,227.41
3.	Qua	lity Educator						30,168.73
4.	At R	Risk Student						4,140.57
5.	Indi	an Education For	All					1,938.00
6.	Ame	erican Indian Ach	ievement (	Gap				400.00
7.	SPECIAL EDUCATION FUNDING (FY2007-2008):							
	NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.							
		k Grant Eligibilit			•			Yes
	Bloc	k Grant Rates						
	Instr	uctional Block Gra	nt Rate [II	BG] per ANB				143.89
	Rela	ted Services Block	Grant Rat	e [RSBG] per	ANB			47.96
	Thre	shold to Determine	e Dispropo	rtionate Costs				1.370267993
	-	cial Education All		•				
	* a.	Instructional Bloc		-	-			13,525.66
	* b.	Related Services			_	-		N/A
	c.	Reimbursement for						
	* d.	Total Special Edurated Cooperative			•		7c]	15,815.77
	* e.	Related Services	•		•	•		4,508.24
				211111111111111111111111111111111111111	(rand 2 noon) to	Соор)		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	-	uired Local Matcl		IDC [7. V 0	221			4 462 47
		District's Require						
		District's Require		-	-			
	` ′	District's RSBG N		•		e [/e X 0.3.	3]	1,487.72
	* 1(1V)	Total Required Let $[7f(i) + 7f(ii) + 7f(ii)]$						5,951.19
	Min	imum Special Edı	ication Bu	dget To Avoi	d Reversions			
	* g.	Minimum Special	Education	Budget to Av	oid Reversions			
		[7a + 7b + 7f(iv)]						19,476.85

County: 17 Garfield
District: 0377 Jordan Elem

### **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	30,358.06	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	17,976.62	0.00	0.00
c.	Reimbursement for disproportionate costs If $(a-b) > 0$ and $a > (b * 1.370267993)$ then $[a - (b * 1.370267993)] * 0.4$	2,290.11	0.00	0.00

8.	FY2	72008 BUDGET LIMITS				
	* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%			
	* b.	BASE Budget	495,898.99			
	* c.	Maximum Budget Limit	616,919.98			
	* d.	Highest Budget Without A Vote				
		excluding tuition, excess reserves, and other overBASE revenues	600,692.04			
	* e.	Highest Budget With A Vote	616,919.98			
	* f.	Highest Voted Amount (8e-8d)	16,227.94			
9.	PRI	OR YEAR INFORMATION FOR BUDGETING:				
	* a.	FY 2006-2007 BASE Budget	451,212.29			
	* b.	FY 2006-2007 Maximum Budget	558,619.26			
	* c.	FY 2006-2007 ANB	89			
	* d.	FY 2006-2007 Adopted General Fund Budget	556,005.34			
	* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	104,793.05			

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

FY 2006-2007 Equalization Status

		Elementary	High School			
Cou	nty					
a.	Tax Year 2006 County Taxable Value	4,738,327.00	4,738,327.00			
b.	FY 2006-07 County ANB (Budgeted)	139	73			
c.	County Retirement Mill Value per ANB	34.09	64.91			
District						
d.	Tax Year 2006 District Taxable Value	1,405,858.00	N/A			
e.	FY 2006-07 District ANB (Budgeted)	89	N/A			
f.	District Debt Service Mill Value Per ANB	15.80	N/A			
Stat	Statewide					
g.	Statewide Retirement Mill Value per ANB	23.79	46.7			
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03			

Equalized

County: 17 Garfield
District: 0377 Jordan Elem

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

I.	STATEWIDE GTB RATIO:	Elementary High Schoo	ol
	(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00 1,914,714,158.0	0
	(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)	177,396,075.68 114,548,485.2	4
	(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	6

II.	DIS	STRICT 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	177,650.73	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	7,719.99	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	3,861,272.10	N/A
	(e)	District taxable valuation (Tax Year 2006)***	1,405,858.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	2,455.00	N/A

<sup>\*\*\*</sup> 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.



#### 2007 Legislative Revision:

County: Garfield

District: 0378 Garfield County H S

			FY 2007-2008		3 Year Avg ANB		
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	* Budget Unit		Entitlement	Entitlement	ANB	Entitlement	Entitlement
H1	GARFIELD CO HS 9-12	2 60	236,552.00	350,775.00	69	236,552.00	403,236.00 *
2.	* DIRECT STATE AI	D					285,985.24
3.	<b>Quality Educator</b>						28,420.00
4.	At Risk Student						3,953.78
5.	<b>Indian Education Fo</b>	r All					1,407.60
6.	American Indian Ac	hievement (	Gap				200.00
7.	SPECIAL EDUCAT	ION FUND	ING (FY2007	7-2008):			
	NOTE: Block Grant Elig funding listed. Block Gr						receive the
	· ·			•	• •		Vac
	Block Grant Eligibili	ty Status:_					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gr						
	Related Services Bloc						
	Threshold to Determin	ne Dispropo	rtionate Costs				1.370267993
	Special Education Al		•				
				G rate X ANB]			
				[RSBG rate X AN	NΒ]		
	c. Reimbursement						
	-			ayment (District)		7c]	15,580.99
	Prorated Cooperativ	•		-	•		
	* e. Related Services	Block Grai	nt Entitlement	(Paid Directly to	Coop)		2,877.60
	Required Local Mate						
	* f(i). District's Require						
	f(ii) District's Require	ed Match fo	r RSBG [7b X	[ 0.33]			N/A
	* f(iii) District's RSBG		•		e [7e X 0.33	3]	949.61
	* $f(iv)$ . Total Required I $[7f(i) + 7f(ii) + 7f(ii)]$			versions			3,798.63
	Minimum Special Ed	lucation Bu	dget To Avoi	d Reversions			
	* g. Minimum Specia		_				
							12,432.03

District: 0378 Garfield County 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	38,169.99	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	15,180.26	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	6,947.59	0.00

8.				
	* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%	
	* b.	BASE Budget	568,776.21	
	* c.	Maximum Budget Limit	707,808.96	
	* d.	Highest Budget Without A Vote		
		excluding tuition, excess reserves, and other overBASE revenues	693,981.20	
	* e.	Highest Budget With A Vote	707,808.96	
	* f.	Highest Voted Amount (8e-8d)	13,827.76	
9.	PRI	OR YEAR INFORMATION FOR BUDGETING:		
	* a.	FY 2006-2007 BASE Budget	559,135.92	
	* b.	FY 2006-2007 Maximum Budget	698,379.07	
	* c.	FY 2006-2007 ANB	73	
	* d.	FY 2006-2007 Adopted General Fund Budget	684,340.91	
	* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	125,204.99	

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

FY 2006-2007 Equalization Status

		Elementary	High School
Cou	inty		
a.	Tax Year 2006 County Taxable Value	4,738,327.00	4,738,327.00
b.	FY 2006-07 County ANB (Budgeted)	139	73
c.	County Retirement Mill Value per ANB	34.09	64.91
Dist	rict		
d.	Tax Year 2006 District Taxable Value	N/A	4,738,327.00
e.	FY 2006-07 District ANB (Budgeted)	N/A	73
f.	District Debt Service Mill Value Per ANB	N/A	64.91
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

Equalized

District: 0378 Garfield County H S

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

I.	STATEWIDE GTB RATIO: (a) Statewide taxable valuation (Tax Year 2006)***	<b>Elementary High School</b> 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.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary N/A	High School
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	227,782.78
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	6,791.84
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	N/A	7,567,377.24
	(e)	District taxable valuation (Tax Year 2006)***	N/A	4,738,327.00
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,829.00

<sup>\*\*\*</sup> 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.



### 2007 Legislative Revision:

County: Garfield

District: 0380 Big Dry Creek Elem

		FY 2007-2008		3 Year Avg ANB			
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	BIG DRY K-8	5	21,290.00	22,893.00	6	21,290.00	27,471.00 *
2.	* DIRECT STATE AI	D					21,796.17
3.	<b>Quality Educator</b>						3,248.52
4.	At Risk Student						0.00
5.	<b>Indian Education Fo</b>	r All					122.40
6.	American Indian Acl	hievement.	Gap				0.00
7.	SPECIAL EDUCAT	ION FUND	ING (FY200	7-2008):			
	NOTE: Block Grant Elig funding listed. Block Grant Elig						receive the
	Block Grant Eligibili			•	• •		Yes
		ety Beards.					
	Block Grant Rates	D. 4 . [H	OCI AND				142.00
	Instructional Block Gr						
	Related Services Bloc Threshold to Determine						
							1.370207993
	* a. Instructional Blo		•	G rate X ANB]			719.45
				[RSBG rate X Al			
	c. Reimbursement			_	-		0.00
				ayment (District)			
	Prorated Cooperativ			•		,	, -, -, -,
	-	•		(Paid Directly to	•		239.80
	Required Local Mate	eh					
	* f(i). District's Require	ed Match fo	or IBG [7a X 0	.33]			237.42
	f(ii) District's Require	ed Match fo	r RSBG [7b X	[ 0.33]			N/A
	* f(iii) District's RSBG	Match to be	Paid by Distr	ict to Cooperative	e [7e X 0.3	3]	79.13
	* f(iv). Total Required I						
	[7t(i) + 7t(ii) + 7	/f(111)]					316.55
	Minimum Special Ed						
	* g. Minimum Specia						1.026.00
	[/a + /D + /I(1V)]	'J					1,036.00

District: 0380 Big Dry Creek Elem

### **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	1,498.44	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	1,198.45	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

9.

			000 Bedger Enviring	
*	*	a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	80%
*	*	b.	BASE Budget	43,482.87
*	*	c.	Maximum Budget Limit	53,618.77
*	*	d.	Highest Budget Without A Vote	
			excluding tuition, excess reserves, and other overBASE revenues	43,482.87
\$	*	e.	Highest Budget With A Vote	53,618.77
*	*	f.	Highest Voted Amount (8e-8d)	10,135.90
		PRI	OR YEAR INFORMATION FOR BUDGETING:	
Þ	*	a.	FY 2006-2007 BASE Budget	44,985.98
*	*	b.	FY 2006-2007 Maximum Budget	55,768.43
Þ	*	c.	FY 2006-2007 ANB	7
*	*	d.	FY 2006-2007 Adopted General Fund Budget	44,985.98
>	*	e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	0.00

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

FY 2006-2007 Equalization Status

		Elementary	High School
Cou	ınty		
a.	Tax Year 2006 County Taxable Value	4,738,327.00	4,738,327.00
b.	FY 2006-07 County ANB (Budgeted)	139	73
c.	County Retirement Mill Value per ANB	34.09	64.91
Dist	rict		
d.	Tax Year 2006 District Taxable Value	421,180.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	7	N/A
f.	District Debt Service Mill Value Per ANB	60.17	N/A
Stat	tewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

Equalized

District: 0380 Big Dry Creek 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.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.83	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	18,322.75	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	458.62	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	391,215.94	N/A
	(e)	District taxable valuation (Tax Year 2006)***	421,180.00	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

<sup>\*\*\*</sup> 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.



#### 2007 Legislative Revision:

County: Garfield

District: 0382 Van Norman Elem

***111	be reflected on the 1-1 2008 in	ar oddget r		000		2.37	AND
1.	CERTIFIED ANB		FY 2007-2			3 Year Avg	
	udget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	VAN NORMAN K-8	4	21,290.00	18,314.80	4	21,290.00	18,314.80*
2.	* DIRECT STATE AID	)					17,703.35
3.	<b>Quality Educator</b>						3,048.14
4.	At Risk Student						108.52
5.	<b>Indian Education For</b>	All					100.00
6.	American Indian Achi	ievement.	Gap				0.00
7.	SPECIAL EDUCATION	ON FUNI	OING (FY2007	7-2008):			
	NOTE: Block Grant Eligi						receive the
	funding listed. Block Gra Block Grant Eligibility			-			Yes
		y Status.					·
	Block Grant Rates						
	Instructional Block Gra						
	Related Services Block						
	Threshold to Determine						1.370267993
	* a. Instructional Bloc		•	Grate Y ANRI			575.56
	* b. Related Services 1		-	-			
	c. Reimbursement fo			-	-		
	* d. Total Special Edu						
	Prorated Cooperative			•			
	* e. Related Services	Block Gra	nt Entitlement	(Paid Directly to	Coop)		191.84
	Required Local Matcl	h					
	* f(i). District's Required	d Match fo	or IBG [7a X 0	.33]			189.93
	f(ii) District's Required	d Match fo	or RSBG [7b X	0.33]			N/A
	* f(iii) District's RSBG N	Match to be	e Paid by Distr	ict to Cooperative	e [7e X 0.3	3]	63.31
	* $f(iv)$ . Total Required Lo [7f(i) + 7f(ii) + 7f(ii)]						. 253.24
	Minimum Special Edu	ıcation Bı	ıdget To Avoi	d Reversions			
	* g. Minimum Special		_				
	[7a + 7b + 7f(iv)]						828.80

District: 0382 Van Norman Elem

### **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	998.96	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	798.96	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.	FY2	2008 BUDGET LIMITS	
	* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	80%
	* b.	BASE Budget	35,823.02
	* c.	Maximum Budget Limit	44,050.94
	* d.	Highest Budget Without A Vote	25.022.02
		excluding tuition, excess reserves, and other overBASE revenues	35,823.02
	* e.	Highest Budget With A Vote	44,050.94
	* f.	Highest Voted Amount (8e-8d)	8,227.92
9.	PRI	OR YEAR INFORMATION FOR BUDGETING:	
	* a.	FY 2006-2007 BASE Budget	37,503.47
	* b.	FY 2006-2007 Maximum Budget	46,370.20
	* c.	FY 2006-2007 ANB	5
	* d.	FY 2006-2007 Adopted General Fund Budget	37,503.47
	* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	0.00

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

FY 2006-2007 Equalization Status

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	4,738,327.00	4,738,327.00
b. FY 2006-07 County ANB (Budgeted)	139	73
c. County Retirement Mill Value per ANB	34.09	64.91
District		
d. Tax Year 2006 District Taxable Value	346,353.00	N/A
e. FY 2006-07 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	69.27	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

Equalized

District: 0382 Van Norman 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.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.83	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	15,177.59	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	305.74	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	322,517.76	N/A
	(e)	District taxable valuation (Tax Year 2006)***	346,353.00	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

<sup>\*\*\*</sup> 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.



#### 2007 Legislative Revision:

County: Garfield

**District: 0385 Pine Grove Elem** 

1. CERTIFIED ANB  *Budget Unit  ANB  Entitlement  Entitle	
Ell PINE GROVE K-8 8 21,290.00 36,626.40 9 21,290.00 41,203.8  2. * DIRECT STATE AID 27,934  3. Quality Educator 3,048  4. At Risk Student 114  5. Indian Education For All 183  6. American Indian Achievement Gap 0  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?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 143  Related Services Block Grant Rate [RSBG] per ANB 47  Threshold to Determine Disproportionate Costs 1.3702679  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 3,333  Required Local Match  * f(i). District's Required Match for IBG [7a X 0,33] 379	ANB
2. * DIRECT STATE AID 27,934 3. Quality Educator 3,048 4. At Risk Student 114 5. Indian Education For All 183 6. American Indian Achievement Gap 0 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 Rates Instructional Block Grant Rate [IBG] per ANB 143 Related Services Block Grant Rate [RSBG] per ANB 47 Threshold to Determine Disproportionate Costs 1.3702679 Special Education Allowable Cost Payments * a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,151 * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N c. Reimbursement for Disproportionate Costs 0 * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,151 Prorated Cooperative Cost Payments (Members of Cooperatives Only) * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 383 Required Local Match * f(i). District's Required Match for IBG [7a X 0.33] 379	A
3,048 4. At Risk Student 114 5. Indian Education For All 183 6. American Indian Achievement Gap 0 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status? 143  Related Services Block Grant Rate [IBG] per ANB 143  Related Services Block Grant Rate [RSBG] per ANB 47  Threshold to Determine Disproportionate Costs 1.3702676  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N  c. Reimbursement for Disproportionate Costs 0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,151  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 383  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 379	X-8
4. At Risk Student 114  5. Indian Education For All 183  6. American Indian Achievement Gap 0  7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status? 190 means you have NOT yet qualified.  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 143  Related Services Block Grant Rate [RSBG] per ANB 47  Threshold to Determine Disproportionate Costs 1.3702679  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [IBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 1,151  * Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 383  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 379	ATE AID
5. Indian Education For All 183 6. American Indian Achievement Gap 0 7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 143  Related Services Block Grant Rate [RSBG] per ANB 47  Threshold to Determine Disproportionate Costs 1.3702679  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] 1,151  * c. Reimbursement for Disproportionate Costs 0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,151  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 383  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 379	cator
6. American Indian Achievement Gap	ent
7. SPECIAL EDUCATION FUNDING (FY2007-2008):  NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status?  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	ation For All
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status?  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	dian Achieve
funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.  Block Grant Eligibility Status?  Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB 143  Related Services Block Grant Rate [RSBG] per ANB 47  Threshold to Determine Disproportionate Costs 1.3702679  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N  c. Reimbursement for Disproportionate Costs 0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,151  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 383  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 379	DUCATION !
Block Grant Rates Instructional Block Grant Rate [IBG] per ANB	
Block Grant Rates  Instructional Block Grant Rate [IBG] per ANB	
Instructional Block Grant Rate [IBG] per ANB	Eligibility Sta
Related Services Block Grant Rate [RSBG] per ANB 47 Threshold to Determine Disproportionate Costs 1.3702679  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N  c. Reimbursement for Disproportionate Costs 0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,151  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 383  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 379	
Threshold to Determine Disproportionate Costs  Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N  c. Reimbursement for Disproportionate Costs 0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,151  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 383  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 379	
Special Education Allowable Cost Payments  * a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N  c. Reimbursement for Disproportionate Costs 0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,151  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 383  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 379	
* a. Instructional Block Grant Entitlement [IBG rate X ANB] 1,151  * b. Related Services Block Grant Entitlement [RSBG rate X ANB] N  c. Reimbursement for Disproportionate Costs 0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,151  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 383  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 379	Determine Dis
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]  c. Reimbursement for Disproportionate Costs  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  383  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33]  379	
c. Reimbursement for Disproportionate Costs 0  * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,151  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 383  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 379	
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] 1,151  Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop) 383  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 379	
Prorated Cooperative Cost Payments (Members of Cooperatives Only)  * e. Related Services Block Grant Entitlement (Paid Directly to Coop)	
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) 383  Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33] 379	
Required Local Match  * f(i). District's Required Match for IBG [7a X 0.33]  379	-
* f(i). District's Required Match for IBG [7a X 0.33]	Services Bloc
f(ii) District's Required Match for RSBG [7b X 0.33]	=
	-
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]	
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]	
Minimum Special Education Budget To Avoid Reversions	ecial Educati
* g. Minimum Special Education Budget to Avoid Reversions	
[7a + 7b + 7f(iv)] 1,657	o + 7f(iv)]

**District: 0385 Pine Grove Elem** 

### **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	2,247.66	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	1,797.66	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)]	80%		
	* b.	BASE Budget	55,106.31		
	* c.	Maximum Budget Limit	68,218.99		
	* d.	Highest Budget Without A Vote			
		excluding tuition, excess reserves, and other overBASE revenues	55,106.31		
	* e.	Highest Budget With A Vote	68,218.99		
	* f.	Highest Voted Amount (8e-8d)	13,112.68		
9.	PRI	OR YEAR INFORMATION FOR BUDGETING:			
	* a.	FY 2006-2007 BASE Budget	52,945.92		
	* b.	FY 2006-2007 Maximum Budget	65,710.82		
	* c.	FY 2006-2007 ANB	9		
	* d.	FY 2006-2007 Adopted General Fund Budget	52,945.92		
	* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	0.00		

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

FY 2006-2007 Equalization Status

		Elementary	High School			
County						
a. Tax Year 2006 C	ounty Taxable Value	4,738,327.00	4,738,327.00			
b. FY 2006-07 Cour	nty ANB (Budgeted)	139	73			
c. County Retiremen	nt Mill Value per ANB	34.09	64.91			
District						
d. Tax Year 2006 D	istrict Taxable Value	330,361.00	N/A			
e. FY 2006-07 Distr	rict ANB (Budgeted)	9	N/A			
f. District Debt Serv	vice Mill Value Per ANB	36.71	N/A			
Statewide						
g. Statewide Retirer	nent Mill Value per ANB	23.79	46.7			
h. Facility Guarante	ed Mill Value per ANB	27.52	54.03			

Equalized

**District: 0385 Pine Grove Elem** 

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

I.	STATEWIDE GTB RATIO:	Elementary Hi	gh 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.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.83	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	21,467.62	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	687.92	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	461,499.90	N/A
	(e)	District taxable valuation (Tax Year 2006)***	330,361.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	131.00	N/A

<sup>\*\*\*</sup> 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.



#### 2007 Legislative Revision:

**County:** Garfield

District: 0386 Kester Elem

WIII	be reflected on the 1-1 2008 ini	ai budget i	J1111.				
_	CERTIFIED AND		FY 2007-2	800		3 Year Avg	ANB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	ndget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	KESTER 1-8	2	21,290.00	9,157.80	2	21,290.00	9,157.80 *
2.	* DIRECT STATE AID						13,610.17
3.	<b>Quality Educator</b>						3,048.14
4.	At Risk Student						0.00
5.	<b>Indian Education For</b>	All					100.00
6.	American Indian Achi	evement.	Gap				0.00
7.	SPECIAL EDUCATION	ON FUNI	ING (FY2007	7-2008):			
	NOTE: Block Grant Eligib						receive the
	funding listed. Block Gra			•	• •		
	Block Grant Eligibility	y Status?					No
	<b>Block Grant Rates</b>						
	Instructional Block Gra		- *				
	Related Services Block	Grant Rat	e [RSBG] per	ANB			
	Threshold to Determine	Dispropo	rtionate Costs				1.370267993
	Special Education Allo		•				
	* a. Instructional Bloc		-	-			
	* b. Related Services I			_	NB]		
	c. Reimbursement for						
	* d. Total Special Edu			•		//c]	0.00
	Prorated Cooperative	•		-	•		NT/A
	* e. Related Services I	Slock Gra	nt Enutiement	(Paid Directly to	Coop)		N/A
	Required Local Match						
	* f(i). District's Required						
	f(ii) District's Required		-	-			
	* f(iii) District's RSBG M				e [7e X 0.33	3]	. N/A
	* f(iv). Total Required Lo [7f(i) + 7f(ii) + 7f						0.00
	Minimum Special Edu	cation Bu	dget To Avoi	d Reversions			
	* g. Minimum Special		_				
	[7a + 7b + 7f(iv)]						0.00

County: Garfield
District: 0386 Kester Elem

\* f.

#### **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	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.	FY	2008 BUDGET LIMITS	
	* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	0%
	* b.	BASE Budget	27,506.38
	* c.	Maximum Budget Limit	33,595.94
	* d.	Highest Budget Without A Vote	
		excluding tuition, excess reserves, and other overBASE revenues	27,506.38
	* e.	Highest Budget With A Vote	33,595.94
	* f.	Highest Voted Amount (8e-8d)	6,089.56
9.	PRI	OR YEAR INFORMATION FOR BUDGETING:	
	* a.	FY 2006-2007 BASE Budget	25,803.84
	* b.	FY 2006-2007 Maximum Budget	31,729.80
	* c.	FY 2006-2007 ANB	2
	* d.	FY 2006-2007 Adopted General Fund Budget	25,803.84

FY 2006-2007 Over-BASE Levy As Submitted On Budget

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

FY 2006-2007 Equalization Status

		Elementary	High School				
Cou	County						
a.	Tax Year 2006 County Taxable Value	4,738,327.00	4,738,327.00				
b.	FY 2006-07 County ANB (Budgeted)	139	73				
c.	County Retirement Mill Value per ANB	34.09	64.91				
Dist	rict						
d.	Tax Year 2006 District Taxable Value	364,011.00	N/A				
e.	FY 2006-07 District ANB (Budgeted)	2	N/A				
f.	District Debt Service Mill Value Per ANB	182.01	N/A				
Stat	ewide						
g.	Statewide Retirement Mill Value per ANB	23.79	46.7				
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03				

0.00

EQ

Equalized

County: Garfield
District: 0386 Kester 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.	DIS (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.83	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	10,459.32	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	0.00	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	217,867.64	N/A
	(e)	District taxable valuation (Tax Year 2006)***	364,011.00	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

<sup>\*\*\*</sup> 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.



### 2007 Legislative Revision:

County: Garfield

District: 0387 Cohagen Elem

WIII	be reflected off the 1-1 2008 fm	ai budget i	)1111 <b>.</b>				
1	CEDTIFIED AND		FY 2007-2	008		3 Year Avg	ANB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bı	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	COHAGEN K-8	6	21,290.00	27,471.00	8	21,290.00	36,626.40 *
2.	* DIRECT STATE AID						25,888.63
3.	<b>Quality Educator</b>						3,051.18
4.	At Risk Student						0.00
5.	<b>Indian Education For</b>	All					163.20
6.	American Indian Achi	evement.	Gap				0.00
7.	SPECIAL EDUCATION	ON FUNI	OING (FY2007	7-2008):			
	NOTE: Block Grant Eligib						receive the
	funding listed. Block Gran			-			
	Block Grant Eligibility	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra						
	Related Services Block						
	Threshold to Determine	Dispropo	rtionate Costs				1.370267993
	<b>Special Education Allo</b>		•				
	* a. Instructional Block		-	-			
	* b. Related Services I			_	√B]		N/A
	c. Reimbursement fo						
	* d. Total Special Edu			•		7c]	863.34
	Prorated Cooperative	•		-	•		205.5
	* e. Related Services I	Block Gra	nt Entitlement	(Paid Directly to	Coop)		287.76
	Required Local Match						
	* f(i). District's Required						
	f(ii) District's Required		-	-			
	* f(iii) District's RSBG M				e [7e X 0.3.	3]	94.96
	* f(iv). Total Required Lo [7f(i) + 7f(ii) + 7f						379.86
	Minimum Special Edu	cation Bu	dget To Avoi	d Reversions			
	* g. Minimum Special		_				
	[7a + 7b + 7f(iv)]						1,243.20

District: 0387 Cohagen Elem

### **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	2,497.41	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	1,997.40	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.	FY2	2008 BUDGET LIMITS		
	* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]		80%
	* b.	BASE Budget	50	0,871.28
	* c.	Maximum Budget Limit	62	2,915.00
	* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	50	0,871.28
	* e.	Highest Budget With A Vote	62	2,915.00
	* f.	Highest Voted Amount (8e-8d)	12	2,043.72
9.	PRI	OR YEAR INFORMATION FOR BUDGETING:		
	* a.	FY 2006-2007 BASE Budget	55	5,737.74
	* b.	FY 2006-2007 Maximum Budget	69	9,192.83
	* c.	FY 2006-2007 ANB		10
	* d.	FY 2006-2007 Adopted General Fund Budget	55	5,737.74
	* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget		0.00
	* f.	FY 2006-2007 Equalization Status	Equalized	EQ

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

		Elementary	High School
Cou	ınty		
a.	Tax Year 2006 County Taxable Value	4,738,327.00	4,738,327.00
b.	FY 2006-07 County ANB (Budgeted)	139	73
c.	County Retirement Mill Value per ANB	34.09	64.91
Dist	rict		
d.	Tax Year 2006 District Taxable Value	785,590.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	10	N/A
f.	District Debt Service Mill Value Per ANB	78.56	N/A
Stat	tewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

District: 0387 Cohagen Elem

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

I.	STATEWIDE GTB RATIO:	Elementary Hi	gh 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.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.83	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	23,039.96	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	458.62	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	489,475.42	N/A
	(e)	District taxable valuation (Tax Year 2006)***	785,590.00	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

<sup>\*\*\*</sup> 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.



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WIII	be reflected on the F i 2008 in	iai budget i	MIII.				
	CEDEVELED AND		FY 2007-2008		3 Year Avg ANB		ANB
<b>1.</b> * Bu	CERTIFIED ANB adget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	SAND SPRINGS K-8	7	21,290.00	32,048.80	7	21,290.00	32,048.80 *
2.	* DIRECT STATE AID	)					23,842.44
3.	<b>Quality Educator</b>						3,051.18
4.	At Risk Student						0.00
5.	<b>Indian Education For</b>	All					142.80
6.	American Indian Ach	ievement.	Gap				0.00
7.	SPECIAL EDUCATION	ON FUNI	OING (FY2007	7-2008):			
	NOTE: Block Grant Eligi	blity Status	= "Yes" means	OPI records indicate			receive the
	funding listed. Block Gra						
	Block Grant Eligibilit	y Status?					Yes
	<b>Block Grant Rates</b>						
	Instructional Block Gra						
	Related Services Block						
	Threshold to Determine	e Dispropo	rtionate Costs				1.370267993
	<b>Special Education All</b>		•				
	* a. Instructional Bloc		-	-			
	* b. Related Services				√B]		
	c. Reimbursement for						
	* d. Total Special Edu			•		7c]	1,007.23
	Prorated Cooperative	-					225 72
	* e. Related Services		nt Entitlement	(Paid Directly to 0	Coop)		335.72
	Required Local Matc						
	* f(i). District's Require						
	f(ii) District's Require		-	-			
	* f(iii) District's RSBG N		=	=	[7e X 0.3	3]	110.79
	* $f(iv)$ . Total Required Late $[7f(i) + 7f(ii) + 7f(ii)]$						443.18
	Minimum Special Edu	ication Bu	ıdget To Avoi	d Reversions			
	* g. Minimum Special	l Education	Budget to Av	oid Reversions			
	[7a + 7b + 7f(iv)]						1,450.41

District: 0392 Sand Springs Elem

#### **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	1,498.44	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	1,198.45	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.	FY:	2008 BUDGET LIMITS
	* a.	Required % of Special Ed

9.

10.

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	80%
* b.	BASE Budget	47,409.43
* c.	Maximum Budget Limit	58,614.37
* d.	Highest Budget Without A Vote	
	excluding tuition, excess reserves, and other overBASE revenues	47,409.43
* e.	Highest Budget With A Vote	58,614.37
* f.	Highest Voted Amount (8e-8d)	11,204.94
PR	IOR YEAR INFORMATION FOR BUDGETING:	
* a.	FY 2006-2007 BASE Budget	41,401.74
* b.	FY 2006-2007 Maximum Budget	51,293.23
* c.	FY 2006-2007 ANB	6

FY 2006-2007 Adopted General Fund Budget .....

FY 2006-2007 Over-BASE Levy As Submitted On Budget

## \* f. FY 2006-2007 Equalization Status .....

DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
Cou	inty		
a.	Tax Year 2006 County Taxable Value	4,738,327.00	4,738,327.00
b.	FY 2006-07 County ANB (Budgeted)	139	73
c.	County Retirement Mill Value per ANB	34.09	64.91
Dist	rict		
d.	Tax Year 2006 District Taxable Value	513,320.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	6	N/A
f.	District Debt Service Mill Value Per ANB	85.55	N/A
Stat	tewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

41,401.74

Equalized

0.00

District: 0392 Sand Springs 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.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.83	High School 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	458.62	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	358,459.72	N/A
	(e)	District taxable valuation (Tax Year 2006)***	513,320.00	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

<sup>\*\*\*</sup> 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.



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			FY 2007-2	008		3 Year Avg	ANB
1.	CERTIFIED ANB		*Basic	*Per ANB		*Basic	*Per ANB
* Bu	ıdget Unit	ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	ROSS K-8	7	21,290.00	32,048.80	8	21,290.00	36,626.40 *
2.	* DIRECT STATE AID	)					25,888.63
3.	<b>Quality Educator</b>						3,048.14
4.	At Risk Student						0.00
5.	<b>Indian Education For</b>	All					163.20
6.	American Indian Ach	ievement (	Gap				0.00
7.	SPECIAL EDUCATION	ON FUND	OING (FY2007	7-2008):			
	NOTE: Block Grant Eligi						receive the
	funding listed. Block Gra			-			Yes
	Block Grant Eligibilit	y Status:					ies
	Block Grant Rates		201 1170				1.12.00
	Instructional Block Grant Rate [IBG] per ANB						
	Threshold to Determine						
							_ 1.370207993
	* a. Instructional Bloc		•	Grate Y ANRI			1,007.23
	* b. Related Services						
	c. Reimbursement for			_	-		
	* d. Total Special Edu						
	Prorated Cooperative			•			,
	* e. Related Services	•		•	•		335.72
	Required Local Matc	h					
	* f(i). District's Require	d Match fo	or IBG [7a X 0	.33]			332.39
	f(ii) District's Require	d Match fo	r RSBG [7b X	[ 0.33]			N/A
	* f(iii) District's RSBG N	Match to be	Paid by Distr	ict to Cooperative	e [7e X 0.33	3]	110.79
	* f(iv). Total Required L						
	[7f(i) + 7f(ii) + 7	t(11i)]					443.18
	Minimum Special Edu		_				
	* g. Minimum Special						1 450 41
	[7a + 7b + 7f(iv)]						1,450.41

County: Garfield
District: 0394 Ross Elem

## **Reimbursement For Disproportionate Costs**

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	1,748.18	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.	FY	2008 BUDGET LIMITS		
	* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	:======	80%
	* b.	BASE Budget	51,0	088.87
	* c.	Maximum Budget Limit	63,2	209.33
	* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	51,0	088.87
	* e.	Highest Budget With A Vote	63,2	209.33
	* f.	Highest Voted Amount (8e-8d)	12,1	120.46
9.	PR	IOR YEAR INFORMATION FOR BUDGETING:		
	* a.	FY 2006-2007 BASE Budget	49,0	009.57
	* b.	FY 2006-2007 Maximum Budget	60,8	316.70
	* c.	FY 2006-2007 ANB		8
	* d.	FY 2006-2007 Adopted General Fund Budget	49,0	009.57
	* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget		0.00
	* f.	FY 2006-2007 Equalization Status	Equalized	EQ

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

		Elementary	High School
Cou	inty		
a.	Tax Year 2006 County Taxable Value	4,738,327.00	4,738,327.00
b.	FY 2006-07 County ANB (Budgeted)	139	73
c.	County Retirement Mill Value per ANB	34.09	64.91
Dist	rict		
d.	Tax Year 2006 District Taxable Value	79,268.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	8	N/A
f.	District Debt Service Mill Value Per ANB	9.91	N/A
Stat	ewide		
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Garfield
District: 0394 Ross 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.	<b>DIS</b> (a)	STRICT GTB SUBSIDY: Statewide GTB ratio (from c above)	Elementary 20.83	High School N/A
	(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	19,895.22	N/A
	(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	611.49	N/A
	(d)	District's FY 2007-08 guaranteed tax base (a) $x [(b) + (c)]$	427,154.77	N/A
	(e)	District taxable valuation (Tax Year 2006)***	79,268.00	N/A
	(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	348.00	N/A

<sup>\*\*\*</sup> 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.