



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County: Beaverhead**  
**District: 0003 Grant 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 GRANT K-8	7	21,290.00	32,048.80	15	21,290.00	68,664.00 *
2. * DIRECT STATE AID .....						40,209.44
3. Quality Educator .....						2,000.00
4. At Risk Student .....						270.92
5. Indian Education For All .....						306.00
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 .....						144.38
Related Services Block Grant Rate [RSBG] per ANB .....						48.12
Threshold to Determine Disproportionate Costs .....						1.393210973
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,010.66
* 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] .....						1,010.66
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						336.84
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						333.52
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] .....						111.16
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						444.68
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,455.34

County: Beaverhead  
 District: 0003 Grant Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	3,395.58	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	3,395.58	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	76,089.78
* c. Maximum Budget Limit .....	94,552.21
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	100,941.32
* b. FY 2006-2007 Maximum Budget .....	125,196.23
* c. FY 2006-2007 ANB .....	21
* d. FY 2006-2007 Adopted General Fund Budget .....	108,941.32
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	8,000.00
* 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 .....	16,315,338.00	16,315,338.00
b. FY 2006-07 County ANB (Budgeted) .....	813	463
c. County Retirement Mill Value per ANB .....	20.07	35.24
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	746,608.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	21	N/A
f. District Debt Service Mill Value Per ANB .....	35.55	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: Beaverhead**  
**District: 0003 Grant 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 175%	18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	40,330.96	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	1,605.16	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	792,173.31	N/A
(e) District taxable valuation (Tax Year 2006)***	746,608.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	46.00	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

**County: Beaverhead**  
**District: 0005 Dillon 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 DILLON K-6	502	16,180.40	2,273,507.80 *	481	15,967.50	2,179,411.00
M1 DILLON 7-8	158	56,772.48	919,836.50 *	158	59,138.00	919,836.50
2. * DIRECT STATE AID .....						1,460,034.84
3. Quality Educator .....						89,900.00
4. At Risk Student .....						25,479.90
5. Indian Education For All .....						13,464.00
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 .....						144.38
Related Services Block Grant Rate [RSBG] per ANB .....						48.12
Threshold to Determine Disproportionate Costs .....						1.393210973
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						95,290.80
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						44,356.77
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						139,647.57
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						31,759.20
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						31,445.96
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] .....						10,480.54
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						41,926.50
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						137,217.30

**County: Beaverhead**  
**District: 0005 Dillon 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	282,869.12	0.00	0.00
b. FY2005-2006 amount to avoid reversion	123,439.45	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4	44,356.77	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 .....	2,951,091.92
* c. Maximum Budget Limit .....	3,707,195.42
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	2,816,109.24
* b. FY 2006-2007 Maximum Budget .....	3,534,521.48
* c. FY 2006-2007 ANB .....	639
* d. FY 2006-2007 Adopted General Fund Budget .....	3,678,045.28
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	861,936.04
* f. FY 2006-2007 Equalization Status .....	Disequalized - Disequalized 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 .....	16,315,338.00	16,315,338.00
b. FY 2006-07 County ANB (Budgeted) .....	813	463
c. County Retirement Mill Value per ANB .....	20.07	35.24
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	11,044,480.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	639	N/A
f. District Debt Service Mill Value Per ANB .....	17.28	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: Beaverhead**  
**District: 0005 Dillon 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 175%	18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,094,498.37	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	66,643.96	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	21,933,978.61	N/A
(e) District taxable valuation (Tax Year 2006)***	11,044,480.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	10,889.00	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

**County:** Beaverhead  
**District:** 0006 Beaverhead County 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 BEAVERHEAD CO HS	382	236,552.00	2,202,516.50	407	236,552.00	2,344,116.50 *
2. * DIRECT STATE AID						1,153,558.82
3. Quality Educator						56,286.00
4. At Risk Student						13,137.23
5. Indian Education For All						8,302.80
6. American Indian Achievement Gap						1,200.00
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						144.38
Related Services Block Grant Rate [RSBG] per ANB						48.12
Threshold to Determine Disproportionate Costs						1.393210973
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						55,153.16
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						3,943.65
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						59,096.81
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						18,381.84
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						18,200.54
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]						6,066.01
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						24,266.55
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						79,419.71

**County: Beaverhead**  
**District: 0006 Beaverhead County H S**

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	129,797.89	0.00
b. FY2005-2006 amount to avoid reversion	0.00	86,088.02	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4	0.00	3,943.65	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	2,233,549.10
* c. Maximum Budget Limit .....	2,776,800.33
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	2,289,035.46
* b. FY 2006-2007 Maximum Budget .....	2,871,698.42
* c. FY 2006-2007 ANB .....	424
* d. FY 2006-2007 Adopted General Fund Budget .....	2,902,518.84
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	613,483.38
* f. FY 2006-2007 Equalization Status .....	Disequalized - Disequalized 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 .....	16,315,338.00	16,315,338.00
b. FY 2006-07 County ANB (Budgeted) .....	813	463
c. County Retirement Mill Value per ANB .....	20.07	35.24
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	14,726,786.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	424
f. District Debt Service Mill Value Per ANB .....	N/A	34.73
<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: Beaverhead**  
**District: 0006 Beaverhead County 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 175%	18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	919,161.52
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	41,261.04
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	28,092,359.88
(e) District taxable valuation (Tax Year 2006)***	N/A	14,726,786.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	13,366.00

\*\*\* 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

**County:** Beaverhead  
**District:** 0007 Wise 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 WISE RIVER K-8	22	21,290.00	100,691.80	23	21,290.00	105,266.40 *
2. * DIRECT STATE AID						56,570.71
3. Quality Educator						4,000.00
4. At Risk Student						0.00
5. Indian Education For All						469.20
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						144.38
Related Services Block Grant Rate [RSBG] per ANB						48.12
Threshold to Determine Disproportionate Costs						1.393210973
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						3,176.36
* 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]						3,176.36
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,058.64
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						1,048.20
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]						349.35
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						1,397.55
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						4,573.91

County: Beaverhead  
 District: 0007 Wise River Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	4,793.76	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	4,793.76	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b.	BASE Budget .....	110,584.68
* c.	Maximum Budget Limit .....	137,378.21
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e.	Highest Budget With A Vote .....	**
* f.	Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a.	FY 2006-2007 BASE Budget .....	107,608.40
* b.	FY 2006-2007 Maximum Budget .....	133,643.99
* c.	FY 2006-2007 ANB .....	23
* d.	FY 2006-2007 Adopted General Fund Budget .....	130,150.41
* e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	22,542.01
* 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 .....	16,315,338.00	16,315,338.00
b.	FY 2006-07 County ANB (Budgeted) .....	813	463
c.	County Retirement Mill Value per ANB .....	20.07	35.24
<b>District</b>			
d.	Tax Year 2006 District Taxable Value .....	763,577.00	N/A
e.	FY 2006-07 District ANB (Budgeted) .....	23	N/A
f.	District Debt Service Mill Value Per ANB .....	33.20	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: Beaverhead**  
**District: 0007 Wise 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 175%	18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	43,473.86	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	1,605.16	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	851,542.69	N/A
(e) District taxable valuation (Tax Year 2006)***	763,577.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	88.00	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

**County:** Beaverhead  
**District:** 0009 Lima K-12 Schools

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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
E1 LIMA K-6	43	14,903.00	196,716.40 *	47	15,967.50	214,996.80	
M1 LIMA 7-8	18	70,965.60	105,421.50 *	16	59,138.00	93,716.00	
H1 LIMA HS 9-12	37	236,552.00	216,524.00	39	236,552.00	228,208.50 *	
2. * DIRECT STATE AID							381,186.84
3. Quality Educator							23,000.00
4. At Risk Student							7,278.27
5. Indian Education For All							2,040.00
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							144.38
Related Services Block Grant Rate [RSBG] per ANB							48.12
Threshold to Determine Disproportionate Costs							1.393210973
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							14,149.24
* 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]							14,149.24
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							4,715.76
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							4,669.25
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]							1,556.21
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							6,225.46
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							20,374.70

**County: Beaverhead**  
**District: 0009 Lima K-12 Schools**

**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	15,716.76	10,921.82	26,638.58
b. FY2005-2006 amount to avoid reversion	12,383.90	8,588.82	20,972.72
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 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 .....	736,227.11
* c. Maximum Budget Limit .....	913,383.27
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	724,329.36
* b. FY 2006-2007 Maximum Budget .....	898,088.39
* c. FY 2006-2007 ANB .....	104
* d. FY 2006-2007 Adopted General Fund Budget .....	870,731.15
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	146,401.79
* 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 .....	16,315,338.00	16,315,338.00
b. FY 2006-07 County ANB (Budgeted) .....	813	463
c. County Retirement Mill Value per ANB .....	20.07	35.24
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	1,588,552.00	1,588,552.00
e. FY 2006-07 District ANB (Budgeted) .....	65	39
f. District Debt Service Mill Value Per ANB .....	24.44	40.73
<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: Beaverhead**  
**District: 0009 Lima K-12 Schools**

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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 175%	18.89	29.25

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.89	29.25
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	134,987.57	159,656.43
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	4,968.34	2,828.13
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	2,643,767.14	4,752,673.38
(e) District taxable valuation (Tax Year 2006)***	1,588,552.00	1,588,552.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,055.00	3,164.00

\*\*\* 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

**County: Beaverhead**  
**District: 0010 Wisdom 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 WISDOM K-8	17	21,290.00	77,815.80	22	21,290.00	100,691.80 *
2. * DIRECT STATE AID .....						54,525.86
3. Quality Educator .....						4,000.00
4. At Risk Student .....						0.00
5. Indian Education For All .....						448.80
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 .....						144.38
Related Services Block Grant Rate [RSBG] per ANB .....						48.12
Threshold to Determine Disproportionate Costs .....						1.393210973
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						2,454.46
* 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] .....						2,454.46
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						818.04
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						809.97
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] .....						269.95
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						1,079.92
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						3,534.38



**County: Beaverhead**  
**District: 0010 Wisdom 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	4,993.51	0.00	0.00
b. FY2005-2006 amount to avoid reversion	4,993.51	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 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 .....	105,997.70
* c. Maximum Budget Limit .....	131,539.44
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	108,047.91
* b. FY 2006-2007 Maximum Budget .....	134,217.26
* c. FY 2006-2007 ANB .....	23
* d. FY 2006-2007 Adopted General Fund Budget .....	127,980.18
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	19,932.27
* 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 .....	16,315,338.00	16,315,338.00
b. FY 2006-07 County ANB (Budgeted) .....	813	463
c. County Retirement Mill Value per ANB .....	20.07	35.24
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	921,515.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	23	N/A
f. District Debt Service Mill Value Per ANB .....	40.07	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: Beaverhead**  
**District: 0010 Wisdom 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 175%	18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	43,473.86	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	1,758.03	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	854,430.40	N/A
(e) District taxable valuation (Tax Year 2006)***	921,515.00	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

**County: Beaverhead**  
**District: 0012 Polaris 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	*Per ANB Entitlement
E1 POLARIS K-8	6	21,290.00	27,471.00 *	5	21,290.00	22,893.00	
2. * DIRECT STATE AID							21,796.17
3. Quality Educator							2,000.00
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							144.38
Related Services Block Grant Rate [RSBG] per ANB							48.12
Threshold to Determine Disproportionate Costs							1.393210973
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							866.28
* 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]							866.28
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							288.72
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							285.87
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]							95.28
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							381.15
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							1,247.43

**County: Beaverhead**  
**District: 0012 Polaris Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	599.22	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	599.22	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	42,459.48
* c. Maximum Budget Limit .....	52,615.93
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	34,085.85
* b. FY 2006-2007 Maximum Budget .....	42,061.54
* c. FY 2006-2007 ANB .....	4
* d. FY 2006-2007 Adopted General Fund Budget .....	42,700.64
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	8,614.79
* f. FY 2006-2007 Equalization Status .....	Disequalized - Disequalized 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 .....	16,315,338.00	16,315,338.00
b. FY 2006-07 County ANB (Budgeted) .....	813	463
c. County Retirement Mill Value per ANB .....	20.07	35.24
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	605,156.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	4	N/A
f. District Debt Service Mill Value Per ANB .....	151.29	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: Beaverhead**  
**District: 0012 Polaris 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 175%	18.89	29.25

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	13,604.90	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)]	262,771.99	N/A
(e) District taxable valuation (Tax Year 2006)***	605,156.00	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

**County: Beaverhead**  
**District: 0014 Jackson 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 JACKSON K-8	13	21,290.00	59,511.40	17	21,290.00	77,815.80 *
2. * DIRECT STATE AID						44,300.29
3. Quality Educator						4,000.00
4. At Risk Student						0.00
5. Indian Education For All						346.80
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						144.38
Related Services Block Grant Rate [RSBG] per ANB						48.12
Threshold to Determine Disproportionate Costs						1.393210973
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						1,876.94
* 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]						1,876.94
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						625.56
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						619.39
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]						206.43
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						825.82
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						2,702.76

**County: Beaverhead**  
**District: 0014 Jackson Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	4,394.28	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	4,394.28	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	86,509.38
* c. Maximum Budget Limit .....	107,206.42
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	95,544.34
* b. FY 2006-2007 Maximum Budget .....	118,507.56
* c. FY 2006-2007 ANB .....	20
* d. FY 2006-2007 Adopted General Fund Budget .....	118,507.56
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	22,963.22
* 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 .....	16,315,338.00	16,315,338.00
b. FY 2006-07 County ANB (Budgeted) .....	813	463
c. County Retirement Mill Value per ANB .....	20.07	35.24
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	578,764.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	20	N/A
f. District Debt Service Mill Value Per ANB .....	28.94	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: Beaverhead**  
**District: 0014 Jackson 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 175%	18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	38,759.40	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	1,146.54	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	753,823.21	N/A
(e) District taxable valuation (Tax Year 2006)***	578,764.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	175.00	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

**County: Beaverhead**  
**District: 0015 Reichle 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 REICHLK K-8	20	21,290.00	91,542.00	21	21,290.00	96,117.00 *
2. * DIRECT STATE AID .....						52,480.93
3. Quality Educator .....						4,000.00
4. At Risk Student .....						0.00
5. Indian Education For All .....						428.40
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 .....						144.38
Related Services Block Grant Rate [RSBG] per ANB .....						48.12
Threshold to Determine Disproportionate Costs .....						1.393210973
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						2,887.60
* 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] .....						2,887.60
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						962.40
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						952.91
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						317.59
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						1,270.50
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						4,158.10

**County: Beaverhead**  
**District: 0015 Reichle Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	4,394.28	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	4,394.28	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	102,781.60
* c. Maximum Budget Limit .....	127,610.50
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	**
* e. Highest Budget With A Vote .....	**
* f. Highest Voted Amount (8e-8d) .....	**

\*\* OPI anticipates legislative changes to budget limitations for FY08. For pre-legislative budget limitation summary see <http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY0708BudgetLimitationSummary.pdf>.

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

* a. FY 2006-2007 BASE Budget .....	103,806.96
* b. FY 2006-2007 Maximum Budget .....	128,885.35
* c. FY 2006-2007 ANB .....	22
* d. FY 2006-2007 Adopted General Fund Budget .....	121,775.87
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	17,968.91
* 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 .....	16,315,338.00	16,315,338.00
b. FY 2006-07 County ANB (Budgeted) .....	813	463
c. County Retirement Mill Value per ANB .....	20.07	35.24
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	317,736.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	22	N/A
f. District Debt Service Mill Value Per ANB .....	14.44	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: Beaverhead**  
**District: 0015 Reichle 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 175%	18.89	29.25

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.89	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	41,902.44	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	1,528.72	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	820,414.61	N/A
(e) District taxable valuation (Tax Year 2006)***	317,736.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	503.00	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.