



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: **Broadwater**
District: **0055 Townsend 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
E1 TOWNSEND K-6	333	15,754.60	1,513,751.40	338	15,541.70	1,536,311.40 *
M1 TOWNSEND 7-8	120	61,503.52	699,750.00	126	63,869.04	734,548.50 *
H1 BROADWATER HS 9-1	225	236,552.00	1,306,125.00	231	236,552.00	1,340,608.50 *
2. * DIRECT STATE AID						1,755,561.72
3. Quality Educator						118,274.00
4. At Risk Student						20,818.66
5. Indian Education For All						14,178.00
6. American Indian Achievement Gap						3,400.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						97,889.64
* 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]						97,889.64
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						32,625.36
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						32,303.59
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						10,766.37
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						43,069.96
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						140,959.60

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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	112,715.85	60,693.15	173,409.00
b. FY2005-2006 amount to avoid reversion	92,080.23	48,736.61	140,816.84
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	3,448,711.21
* c. Maximum Budget Limit	4,279,877.70
* 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	3,442,277.15
* b. FY 2006-2007 Maximum Budget	4,298,809.56
* c. FY 2006-2007 ANB	712
* d. FY 2006-2007 Adopted General Fund Budget	3,632,581.95
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	190,000.00
* f. FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	10,243,531.00	10,243,531.00
b. FY 2006-07 County ANB (Budgeted)	508	272
c. County Retirement Mill Value per ANB	20.16	37.66
District		
d. Tax Year 2006 District Taxable Value	9,198,117.00	9,198,117.00
e. FY 2006-07 District ANB (Budgeted)	477	235
f. District Debt Service Mill Value Per ANB	19.28	39.14
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

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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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	831,202.21	549,582.70
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	36,752.36	17,224.38
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	16,395,661.83	16,579,107.09
(e) District taxable valuation (Tax Year 2006)***	9,198,117.00	9,198,117.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	7,198.00	7,381.00

*** 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.