



PRELIMINARY BUDGET DATA SHEET

FY 2007-2008

County: Fergus
District: 0258 Lewistown 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 LEWISTOWN K-6	655	15,754.60	2,956,408.00	651	15,541.70	2,938,614.00 *
M1 LEWISTOWN 7-8	236	61,503.52	1,369,331.00	240	63,869.04	1,392,300.00 *
2. * DIRECT STATE AID						1,971,415.16
3. Quality Educator						130,132.00
4. At Risk Student						32,364.97
5. Indian Education For All						18,176.40
6. American Indian Achievement Gap						5,000.00
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
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]						128,642.58
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						102,932.30
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						231,574.88
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						42,874.92
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						42,452.05
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]						14,148.72
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						56,600.77
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						185,243.35

County: Fergus
 District: 0258 Lewistown Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	504,721.88	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	177,569.04	0.00	0.00
c. Reimbursement for disproportionate costs	102,932.30	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)]	100%
* b. BASE Budget	4,055,287.96
* c. Maximum Budget Limit	5,102,022.79
* 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	4,018,867.86
* b. FY 2006-2007 Maximum Budget	5,052,569.48
* c. FY 2006-2007 ANB	912
* d. FY 2006-2007 Adopted General Fund Budget	4,987,698.74
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	968,830.88
* 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	22,889,995.00	22,889,995.00
b. FY 2006-07 County ANB (Budgeted)	1,248	685
c. County Retirement Mill Value per ANB	18.34	33.42
District		
d. Tax Year 2006 District Taxable Value	10,770,058.00	N/A
e. FY 2006-07 District ANB (Budgeted)	912	N/A
f. District Debt Service Mill Value Per ANB	11.81	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

County: Fergus
 District: 0258 Lewistown 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	1,549,690.96	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	103,793.17	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	31,234,315.22	N/A
(e) District taxable valuation (Tax Year 2006)***	10,770,058.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	20,464.00	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: Fergus
District: 0259 Fergus H S

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 FERGUS HS 9-12	446	236,552.00	2,564,388.50	458	236,552.00	2,632,011.50 *	
2. * DIRECT STATE AID							1,282,247.88
3. Quality Educator							68,118.00
4. At Risk Student							7,740.76
5. Indian Education For All							9,343.20
6. American Indian Achievement Gap							2,200.00
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
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]							64,393.48
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							16,882.08
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							81,275.56
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							21,461.52
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]							21,249.85
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]							7,082.30
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							28,332.15
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							92,725.63

County: Fergus
 District: 0259 Fergus 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	172,162.07	0.00
b. FY2005-2006 amount to avoid reversion	0.00	93,278.68	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	16,882.08	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	2,504,623.15
* c. Maximum Budget Limit	3,139,978.10
* 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	2,492,542.41
* b. FY 2006-2007 Maximum Budget	3,105,628.28
* c. FY 2006-2007 ANB	470
* d. FY 2006-2007 Adopted General Fund Budget	3,099,497.80
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	606,955.39
* 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	22,889,995.00	22,889,995.00
b. FY 2006-07 County ANB (Budgeted)	1,248	685
c. County Retirement Mill Value per ANB	18.34	33.42
District		
d. Tax Year 2006 District Taxable Value	N/A	11,653,282.00
e. FY 2006-07 District ANB (Budgeted)	N/A	470
f. District Debt Service Mill Value Per ANB	N/A	24.79
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Fergus
 District: 0259 Fergus H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	1,008,157.94
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	40,869.83
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	30,684,062.27
(e) District taxable valuation (Tax Year 2006)***	N/A	11,653,282.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	19,031.00

*** 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: Fergus
District: 0264 Deerfield 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 DEERFIELD K-8	6	21,290.00	27,471.00	6	21,290.00	27,471.00 *
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
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]						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
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						288.72
Required Local Match						
* 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
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,247.43

County: Fergus
District: 0264 Deerfield 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	1,022.42	0.00	0.00
b. FY2005-2006 amount to avoid reversion	998.70	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	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	37,597.58
* b. FY 2006-2007 Maximum Budget	46,531.19
* c. FY 2006-2007 ANB	5
* d. FY 2006-2007 Adopted General Fund Budget	44,029.80
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	6,432.22
* 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	22,889,995.00	22,889,995.00
b. FY 2006-07 County ANB (Budgeted)	1,248	685
c. County Retirement Mill Value per ANB	18.34	33.42
District		
d. Tax Year 2006 District Taxable Value	138,851.00	N/A
e. FY 2006-07 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	27.77	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

County: Fergus
District: 0264 Deerfield 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	15,177.59	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	382.18	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	293,924.06	N/A
(e) District taxable valuation (Tax Year 2006)***	138,851.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	155.00	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: Fergus
District: 0268 Grass Range 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 GRASS RANGE K-6	36	17,032.00	164,718.00 *	34	16,819.10	155,573.80
M1 GRASS RANGE 7-8	9	47,310.40	52,731.00 *	9	49,675.92	52,731.00
2. * DIRECT STATE AID						125,960.76
3. Quality Educator						12,828.00
4. At Risk Student						2,377.54
5. Indian Education For All						918.00
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
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]						6,497.10
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						914.60
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						7,411.70
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,165.40
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						2,144.04
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]						714.58
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,858.62
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						9,355.72

County: Fergus
District: 0268 Grass Range Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	13,974.27	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	8,389.09	0.00	0.00
c. Reimbursement for disproportionate costs	914.60	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)]	100%
* b. BASE Budget	252,799.20
* c. Maximum Budget Limit	314,903.74
* 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	241,695.51
* b. FY 2006-2007 Maximum Budget	300,994.85
* c. FY 2006-2007 ANB	42
* d. FY 2006-2007 Adopted General Fund Budget	300,000.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	58,304.49
* 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	22,889,995.00	22,889,995.00
b. FY 2006-07 County ANB (Budgeted)	1,248	685
c. County Retirement Mill Value per ANB	18.34	33.42
District		
d. Tax Year 2006 District Taxable Value	1,404,350.00	N/A
e. FY 2006-07 District ANB (Budgeted)	42	N/A
f. District Debt Service Mill Value Per ANB	33.44	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

County: Fergus
 District: 0268 Grass Range 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	95,487.82	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	3,465.72	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	1,869,232.37	N/A
(e) District taxable valuation (Tax Year 2006)***	1,404,350.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	465.00	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: Fergus
District: 0269 Grass Range 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 GRASS RANGE HS 9-1	33	236,552.00	193,149.00	39	236,552.00	228,208.50 *
2. * DIRECT STATE AID						207,747.94
3. Quality Educator						11,800.00
4. At Risk Student						2,676.61
5. Indian Education For All						795.60
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
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]						4,764.54
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						344.63
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						5,109.17
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,587.96
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						1,572.30
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]						524.03
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,096.33
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						6,860.87

County: Fergus
 District: 0269 Grass Range 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	12,827.61	0.00
b. FY2005-2006 amount to avoid reversion	0.00	8,588.82	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	344.63	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	394,868.63
* c. Maximum Budget Limit	491,839.01
* 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	412,472.12
* b. FY 2006-2007 Maximum Budget	512,424.18
* c. FY 2006-2007 ANB	45
* d. FY 2006-2007 Adopted General Fund Budget	430,000.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	17,527.88
* 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	22,889,995.00	22,889,995.00
b. FY 2006-07 County ANB (Budgeted)	1,248	685
c. County Retirement Mill Value per ANB	18.34	33.42
District		
d. Tax Year 2006 District Taxable Value	N/A	1,509,389.00
e. FY 2006-07 District ANB (Budgeted)	N/A	45
f. District Debt Service Mill Value Per ANB	N/A	33.54
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Fergus
District: 0269 Grass Range H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	171,693.55
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,057.44
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	5,111,466.46
(e) District taxable valuation (Tax Year 2006)***	N/A	1,509,389.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,602.00

*** 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: Fergus
District: 0272 King Colony 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 KING COLONY K-8	16	21,290.00	73,240.00 *	15	21,290.00	68,664.00
2. * DIRECT STATE AID						42,254.91
3. Quality Educator						2,000.00
4. At Risk Student						0.00
5. Indian Education For All						326.40
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
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]						2,310.08
* 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]						2,310.08
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						769.92
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						762.33
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						254.07
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						1,016.40
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						3,326.48

County: Fergus
 District: 0272 King Colony Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	2,748.67	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	2,596.63	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	81,492.48
* c. Maximum Budget Limit	101,476.48
* 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	71,829.22
* b. FY 2006-2007 Maximum Budget	89,382.33
* c. FY 2006-2007 ANB	14
* d. FY 2006-2007 Adopted General Fund Budget	71,829.22
* 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
County		
a. Tax Year 2006 County Taxable Value	22,889,995.00	22,889,995.00
b. FY 2006-07 County ANB (Budgeted)	1,248	685
c. County Retirement Mill Value per ANB	18.34	33.42
District		
d. Tax Year 2006 District Taxable Value	801,523.00	N/A
e. FY 2006-07 District ANB (Budgeted)	14	N/A
f. District Debt Service Mill Value Per ANB	57.25	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

County: Fergus
District: 0272 King Colony 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	29,328.58	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	1,070.10	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	574,231.07	N/A
(e) District taxable valuation (Tax Year 2006)***	801,523.00	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: Fergus
District: 0273 Moore 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 MOORE K-6	35	14,690.10	160,146.00 *	37	15,115.90	169,289.80
M1 MOORE 7-8	16	73,331.12	93,716.00 *	15	68,600.08	87,862.50
2. * DIRECT STATE AID						152,821.80
3. Quality Educator						15,200.00
4. At Risk Student						2,016.68
5. Indian Education For All						1,040.40
6. American Indian Achievement Gap						400.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
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]						7,363.38
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						1,990.04
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						9,353.42
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,454.12
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						2,429.92
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						809.86
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,239.78
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						10,603.16

County: Fergus
 District: 0273 Moore Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	17,775.98	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	9,188.05	0.00	0.00
c. Reimbursement for disproportionate costs	1,990.04	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)]	100%
* b. BASE Budget	306,240.10
* c. Maximum Budget Limit	381,701.26
* 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	312,401.08
* b. FY 2006-2007 Maximum Budget	389,306.10
* c. FY 2006-2007 ANB	56
* d. FY 2006-2007 Adopted General Fund Budget	389,306.10
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	76,905.02
* 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	22,889,995.00	22,889,995.00
b. FY 2006-07 County ANB (Budgeted)	1,248	685
c. County Retirement Mill Value per ANB	18.34	33.42
District		
d. Tax Year 2006 District Taxable Value	3,249,582.00	N/A
e. FY 2006-07 District ANB (Budgeted)	56	N/A
f. District Debt Service Mill Value Per ANB	58.03	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

County: Fergus
District: 0273 Moore 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	123,816.69	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	4,502.62	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	2,423,951.77	N/A
(e) District taxable valuation (Tax Year 2006)***	3,249,582.00	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: Fergus
District: 0274 Moore 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 MOORE HS 9-12	34	236,552.00	198,993.50	37	236,552.00	216,524.00 *
2. * DIRECT STATE AID						202,524.97
3. Quality Educator						12,900.00
4. At Risk Student						0.00
5. Indian Education For All						754.80
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
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]						4,908.92
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						2,657.20
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						7,566.12
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,636.08
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						1,619.94
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						539.91
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,159.85
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						7,068.77

County: Fergus
District: 0274 Moore H S

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	17,217.63	0.00
b. FY2005-2006 amount to avoid reversion	0.00	7,590.12	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	2,657.20	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	387,562.60
* c. Maximum Budget Limit	483,699.12
* 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	379,255.64
* b. FY 2006-2007 Maximum Budget	473,690.07
* c. FY 2006-2007 ANB	37
* d. FY 2006-2007 Adopted General Fund Budget	473,690.07
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	94,434.43
* 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	22,889,995.00	22,889,995.00
b. FY 2006-07 County ANB (Budgeted)	1,248	685
c. County Retirement Mill Value per ANB	18.34	33.42
District		
d. Tax Year 2006 District Taxable Value	N/A	3,656,383.00
e. FY 2006-07 District ANB (Budgeted)	N/A	37
f. District Debt Service Mill Value Per ANB	N/A	98.82
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Fergus
 District: 0274 Moore H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	155,642.64
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	4,167.75
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	4,674,453.91
(e) District taxable valuation (Tax Year 2006)***	N/A	3,656,383.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,018.00

*** 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: Fergus
District: 0280 Roy 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 ROY K-6	28	14,903.00	128,136.40	28	13,838.50	128,136.40 *
M1 ROY 7-8	12	70,965.60	70,299.00	15	82,793.20	87,862.50 *
H1 ROY HS 9-12	26	236,552.00	152,223.50	27	236,552.00	158,071.50 *
2. * DIRECT STATE AID						316,142.58
3. Quality Educator						22,154.00
4. At Risk Student						1,885.96
5. Indian Education For All						1,428.00
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
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]						9,529.08
* 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]						9,529.08
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						3,175.92
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						3,144.60
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]						1,048.05
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						4,192.65
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						13,721.73

County: Fergus
District: 0280 Roy 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	9,814.17	5,055.78	14,869.95
b. FY2005-2006 amount to avoid reversion	9,587.53	4,993.51	14,581.04
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	605,882.32
* c. Maximum Budget Limit	751,779.89
* 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	612,395.96
* b. FY 2006-2007 Maximum Budget	760,264.01
* c. FY 2006-2007 ANB	76
* d. FY 2006-2007 Adopted General Fund Budget	690,442.57
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	78,046.61
* 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	22,889,995.00	22,889,995.00
b. FY 2006-07 County ANB (Budgeted)	1,248	685
c. County Retirement Mill Value per ANB	18.34	33.42
District		
d. Tax Year 2006 District Taxable Value	955,695.00	955,695.00
e. FY 2006-07 District ANB (Budgeted)	47	29
f. District Debt Service Mill Value Per ANB	20.33	32.96
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Fergus
District: 0280 Roy K-12 Schools

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	113,379.55	139,580.44
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	3,057.44	2,140.21
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	2,199,494.74	4,145,329.01
(e) District taxable valuation (Tax Year 2006)***	955,695.00	955,695.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,244.00	3,190.00

*** 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: Fergus
District: 0281 Denton 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 DENTON K-6	56	15,115.90	256,116.00 *	57	15,328.80	260,683.80
M1 DENTON 7-8	23	68,600.08	134,676.50 *	22	66,234.56	128,826.50
2. * DIRECT STATE AID						212,105.29
3. Quality Educator						19,450.00
4. At Risk Student						2,256.95
5. Indian Education For All						1,611.60
6. American Indian Achievement Gap						3,000.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
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]						11,406.02
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						679.60
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						12,085.62
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						3,801.48
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						3,763.99
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]						1,254.49
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						5,018.48
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						16,424.50

County: Fergus
District: 0281 Denton 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	23,961.40	0.00	0.00
b. FY2005-2006 amount to avoid reversion	15,979.21	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	679.60	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	424,365.79
* c. Maximum Budget Limit	528,799.75
* 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	409,356.98
* b. FY 2006-2007 Maximum Budget	508,963.04
* c. FY 2006-2007 ANB	80
* d. FY 2006-2007 Adopted General Fund Budget	524,748.22
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	115,391.24
* f. FY 2006-2007 Equalization Status	Disequalized - Disequalized 2001-2005 DD

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2006 County Taxable Value	22,889,995.00	22,889,995.00
b. FY 2006-07 County ANB (Budgeted)	1,248	685
c. County Retirement Mill Value per ANB	18.34	33.42
District		
d. Tax Year 2006 District Taxable Value	3,594,396.00	N/A
e. FY 2006-07 District ANB (Budgeted)	80	N/A
f. District Debt Service Mill Value Per ANB	44.93	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

County: Fergus
 District: 0281 Denton 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	162,651.02	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	5,962.01	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	3,185,100.14	N/A
(e) District taxable valuation (Tax Year 2006)***	3,594,396.00	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: Fergus
District: 0282 Denton 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 DENTON HS 9-12	48	236,552.00	280,764.00	52	236,552.00	304,109.00 *
2. * DIRECT STATE AID						241,675.47
3. Quality Educator						12,400.00
4. At Risk Student						170.83
5. Indian Education For All						1,060.80
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
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]						6,930.24
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						3,771.96
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						10,702.20
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,309.76
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						2,286.98
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]						762.22
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,049.20
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						9,979.44

County: Fergus
 District: 0282 Denton 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	25,013.59	0.00
b. FY2005-2006 amount to avoid reversion	0.00	11,185.45	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	3,771.96	0.00

8. FY2008 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	463,067.41
* c. Maximum Budget Limit	579,006.79
* 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	468,086.06
* b. FY 2006-2007 Maximum Budget	581,409.82
* c. FY 2006-2007 ANB	56
* d. FY 2006-2007 Adopted General Fund Budget	573,579.86
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	105,493.80
* 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	22,889,995.00	22,889,995.00
b. FY 2006-07 County ANB (Budgeted)	1,248	685
c. County Retirement Mill Value per ANB	18.34	33.42
District		
d. Tax Year 2006 District Taxable Value	N/A	3,733,247.00
e. FY 2006-07 District ANB (Budgeted)	N/A	56
f. District Debt Service Mill Value Per ANB	N/A	66.67
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Fergus
District: 0282 Denton H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	193,745.11
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	4,060.76
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	5,785,821.70
(e) District taxable valuation (Tax Year 2006)***	N/A	3,733,247.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,053.00

*** 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: Fergus
District: 0288 Spring Creek Colony 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 SPRING CREEK K-8	9	21,290.00	41,203.80	9	21,290.00	41,203.80 *	
2. * DIRECT STATE AID						27,934.73	
3. Quality Educator						2,000.00	
4. At Risk Student						0.00	
5. Indian Education For All						183.60	
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	
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]						1,299.42	
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A	
c. Reimbursement for Disproportionate Costs						3,169.97	
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						4,469.39	
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						433.08	
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]						428.81	
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]						142.92	
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						571.73	
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,871.15	

County: Fergus
District: 0288 Spring Creek Colony Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	10,707.73	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	1,997.40	0.00	0.00
c. Reimbursement for disproportionate costs	3,169.97	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)]	89%
* b. BASE Budget	58,609.02
* c. Maximum Budget Limit	73,509.99
* 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	64,521.46
* b. FY 2006-2007 Maximum Budget	81,423.56
* c. FY 2006-2007 ANB	11
* d. FY 2006-2007 Adopted General Fund Budget	64,521.46
* 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
County		
a. Tax Year 2006 County Taxable Value	22,889,995.00	22,889,995.00
b. FY 2006-07 County ANB (Budgeted)	1,248	685
c. County Retirement Mill Value per ANB	18.34	33.42
District		
d. Tax Year 2006 District Taxable Value	81,701.00	N/A
e. FY 2006-07 District ANB (Budgeted)	11	N/A
f. District Debt Service Mill Value Per ANB	7.43	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

County: Fergus
District: 0288 Spring Creek Colony 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	24,612.22	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	1,971.66	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	502,169.49	N/A
(e) District taxable valuation (Tax Year 2006)***	81,701.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	420.00	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: Fergus
District: 0291 Winifred 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 WINIFRED K-6	37	16,393.30	169,289.80	35	14,903.00	160,146.00 *	
M1 WINIFRED 7-8	11	54,406.96	64,443.50	15	70,965.60	87,862.50 *	
H1 WINIFRED HS 9-12	47	236,552.00	274,926.50	49	236,552.00	286,601.00 *	
2. * DIRECT STATE AID							383,092.45
3. Quality Educator							25,898.00
4. At Risk Student							6,360.14
5. Indian Education For All							2,019.60
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
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]							13,716.10
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							13,716.10
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							4,571.40
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]							4,526.31
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]							1,508.56
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							6,034.87
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							19,750.97

County: Fergus
District: 0291 Winifred 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	12,218.72	13,778.56	25,997.28
b. FY2005-2006 amount to avoid reversion	9,587.53	10,785.97	20,373.50
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	740,932.92
* c. Maximum Budget Limit	918,739.57
* 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	744,492.26
* b. FY 2006-2007 Maximum Budget	923,101.38
* c. FY 2006-2007 ANB	103
* d. FY 2006-2007 Adopted General Fund Budget	923,101.38
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget	163,609.12
* 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	22,889,995.00	22,889,995.00
b. FY 2006-07 County ANB (Budgeted)	1,248	685
c. County Retirement Mill Value per ANB	18.34	33.42
District		
d. Tax Year 2006 District Taxable Value	1,381,999.00	1,381,999.00
e. FY 2006-07 District ANB (Budgeted)	55	48
f. District Debt Service Mill Value Per ANB	25.13	28.79
Statewide		
g. Statewide Retirement Mill Value per ANB	23.79	46.7
h. Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Fergus
District: 0291 Winifred K-12 Schools

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	126,084.90	177,709.73
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	3,974.67	3,439.62
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	2,456,825.28	5,298,618.49
(e) District taxable valuation (Tax Year 2006)***	1,381,999.00	1,381,999.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,075.00	3,917.00

*** 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: Fergus
District: 1218 Ayers 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 AYERS K-8	16	21,290.00	73,240.00	16	21,290.00	73,240.00 *
2. * DIRECT STATE AID						42,254.91
3. Quality Educator						2,000.00
4. At Risk Student						0.00
5. Indian Education For All						326.40
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
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]						2,310.08
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						2,784.29
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						5,094.37
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						769.92
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						762.33
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						254.07
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						1,016.40
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						3,326.48

County: Fergus
 District: 1218 Ayers Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	11,413.20	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	3,195.84	0.00	0.00
c. Reimbursement for disproportionate costs	2,784.29	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)]	100%
* b. BASE Budget	85,390.49
* c. Maximum Budget Limit	107,815.06
* 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	86,338.72
* b. FY 2006-2007 Maximum Budget	108,885.28
* c. FY 2006-2007 ANB	17
* d. FY 2006-2007 Adopted General Fund Budget	86,338.72
* 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
County		
a. Tax Year 2006 County Taxable Value	22,889,995.00	22,889,995.00
b. FY 2006-07 County ANB (Budgeted)	1,248	685
c. County Retirement Mill Value per ANB	18.34	33.42
District		
d. Tax Year 2006 District Taxable Value	105,039.00	N/A
e. FY 2006-07 District ANB (Budgeted)	17	N/A
f. District Debt Service Mill Value Per ANB	6.18	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

County: Fergus
 District: 1218 Ayers 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 175%	18.89	29.25

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	34,044.31	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	2,172.00	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	684,126.10	N/A
(e) District taxable valuation (Tax Year 2006)***	105,039.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	579.00	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.