



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

**County: Granite**  
**District: 0416 Philipsburg 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 PHILIPSBURG K-6	86	16,819.10	393,063.00	88	15,967.50	402,186.40 *
M1 PHILIPSBURG 7-8	23	49,675.92	134,676.50	30	59,138.00	175,612.50 *
H1 GRANITE HS 9-12	67	236,552.00	391,581.50	71	236,552.00	414,888.50 *
2. * DIRECT STATE AID						583,042.16
3. Quality Educator						43,500.00
4. At Risk Student						10,955.82
5. Indian Education For All						3,855.60
6. American Indian Achievement Gap						600.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB						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]						25,410.88
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						24,533.85
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						49,944.73
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						8,469.12
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						8,385.59
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						2,794.81
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						11,180.40
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						36,591.28

County: Granite  
 District: 0416 Philipsburg K-12 Schools

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	77,129.22	41,531.12	118,660.34
b. FY2005-2006 amount to avoid reversion	26,565.44	14,581.03	41,146.47
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.393210973) then [a - (b * 1.393210973)] * 0.4	16,047.18	8,486.67	24,533.85

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	96%
* b. BASE Budget .....	1,175,697.61
* c. Maximum Budget Limit .....	1,469,278.34
* 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 .....	1,215,095.08
* b. FY 2006-2007 Maximum Budget .....	1,522,190.18
* c. FY 2006-2007 ANB .....	202
* d. FY 2006-2007 Adopted General Fund Budget .....	1,522,190.18
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	307,095.10
* 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 .....	9,332,010.00	9,332,010.00
b. FY 2006-07 County ANB (Budgeted) .....	284	177
c. County Retirement Mill Value per ANB .....	32.86	52.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	5,224,881.00	5,224,881.00
e. FY 2006-07 District ANB (Budgeted) .....	129	73
f. District Debt Service Mill Value Per ANB .....	40.50	71.57
<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: Granite  
 District: 0416 Philipsburg 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	246,377.79	227,782.78
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	16,089.20	9,543.40
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	4,958,001.44	6,941,790.77
(e) District taxable valuation (Tax Year 2006)***	5,224,881.00	5,224,881.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	1,717.00

\*\*\* 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: Granite**  
**District: 0418 Hall 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 HALL K-8	21	21,290.00	96,117.00	24	21,290.00	109,840.80 *	
2. * DIRECT STATE AID							58,615.47
3. Quality Educator							4,000.00
4. At Risk Student							209.25
5. Indian Education For All							489.60
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
<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]							3,031.98
* 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]							3,031.98
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							1,010.52
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							1,000.55
f(ii) District's Required Match for RSBG [7b X 0.33]							N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]							333.47
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							1,334.02
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							4,366.00

County: Granite  
 District: 0418 Hall Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	4,925.99	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	3,994.81	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 .....	114,252.47
* c. Maximum Budget Limit .....	141,893.51
* 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 .....	135,298.75
* b. FY 2006-2007 Maximum Budget .....	170,397.20
* c. FY 2006-2007 ANB .....	29
* d. FY 2006-2007 Adopted General Fund Budget .....	158,273.11
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	22,974.36
* 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 .....	9,332,010.00	9,332,010.00
b. FY 2006-07 County ANB (Budgeted) .....	284	177
c. County Retirement Mill Value per ANB .....	32.86	52.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	970,003.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	29	N/A
f. District Debt Service Mill Value Per ANB .....	33.45	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: Granite**  
**District: 0418 Hall 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	52,900.86	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	3,417.53	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	1,063,854.39	N/A
(e) District taxable valuation (Tax Year 2006)***	970,003.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	94.00	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: Granite**  
**District: 0419 Drummond 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 DRUMMOND K-6	85	15,967.50	388,501.00	85	15,328.80	388,501.00 *
M1 DRUMMOND 7-8	29	59,138.00	169,766.00	33	66,234.56	193,149.00 *
2. * DIRECT STATE AID .....						296,456.37
3. Quality Educator .....						25,450.00
4. At Risk Student .....						2,714.13
5. Indian Education For All .....						2,407.20
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] .....						16,459.32
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						4,749.85
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						21,209.17
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						5,485.68
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						5,431.58
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] .....						1,810.27
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						7,241.85
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						23,701.17

County: Granite  
 District: 0419 Drummond Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	48,329.33	0.00	0.00
b. FY2005-2006 amount to avoid reversion	26,165.96	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	4,749.85	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 .....	593,029.13
* c. Maximum Budget Limit .....	741,688.71
* 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 .....	612,834.88
* b. FY 2006-2007 Maximum Budget .....	766,385.98
* c. FY 2006-2007 ANB .....	126
* d. FY 2006-2007 Adopted General Fund Budget .....	766,385.98
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	153,551.10
* 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 .....	9,332,010.00	9,332,010.00
b. FY 2006-07 County ANB (Budgeted) .....	284	177
c. County Retirement Mill Value per ANB .....	32.86	52.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	3,137,126.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	126	N/A
f. District Debt Service Mill Value Per ANB .....	24.90	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: Granite**  
**District: 0419 Drummond 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	242,858.10	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	10,636.30	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	4,788,509.22	N/A
(e) District taxable valuation (Tax Year 2006)***	3,137,126.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,651.00	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:** Granite  
**District:** 0420 Drummond 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 DRUMMOND HS 9-12	99	236,552.00	577,813.50	102	236,552.00	595,246.50 *
2. * DIRECT STATE AID						371,813.93
3. Quality Educator						20,250.00
4. At Risk Student						232.22
5. Indian Education For All						2,080.80
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]						14,293.62
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						3,178.07
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						17,471.69
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						4,763.88
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						4,716.89
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]						1,572.08
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						6,288.97
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						20,582.59

County: Granite  
 District: 0420 Drummond 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	36,329.75	0.00
b. FY2005-2006 amount to avoid reversion	0.00	20,373.50	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	3,178.07	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	714,367.74
* c. Maximum Budget Limit .....	894,068.78
* 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 .....	706,652.20
* b. FY 2006-2007 Maximum Budget .....	878,344.05
* c. FY 2006-2007 ANB .....	104
* d. FY 2006-2007 Adopted General Fund Budget .....	846,768.25
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	116,925.25
* 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 .....	9,332,010.00	9,332,010.00
b. FY 2006-07 County ANB (Budgeted) .....	284	177
c. County Retirement Mill Value per ANB .....	32.86	52.72
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	4,107,129.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	104
f. District Debt Service Mill Value Per ANB .....	N/A	39.49
<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: Granite  
 District: 0420 Drummond 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	289,720.16
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	8,622.22
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	8,726,514.62
(e) District taxable valuation (Tax Year 2006)***	N/A	4,107,129.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	4,619.00

\*\*\* 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.