



PRELIMINARY BUDGET DATA SHEET

FY 2008-2009

County: Valley
District: 0926 Glasgow 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 GLASGOW K-6	447	21,922.00	2,088,115.80 *	441	21,922.00	2,060,352.00
M1 GLASGOW 7-8	133	62,083.00	798,532.00 *	132	62,083.00	792,561.00
H1 GLASGOW HS 9-12	263	243,649.00	1,570,504.50 *	251	243,649.00	1,499,599.50
2. * DIRECT STATE AID						2,138,808.42
3. Quality Educator						220,316.85
4. At Risk Student						19,451.11
5. Indian Education For All						17,197.20
6. American Indian Achievement Gap						10,800.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						125,354.10
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						41,779.08
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						167,133.18
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						41,366.85
f(ii) District's Required Match for RSBG [7b X 0.33]						13,787.09
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						55,153.94
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						222,287.12

County: Valley
 District: 0926 Glasgow K-12 Schools

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	169,691.73	76,238.31	245,930.04
b. FY2006-2007 amount to avoid reversion	133,428.59	59,979.33	193,407.92
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	0.00	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	4,329,596.65
* c. Maximum Budget Limit	5,345,054.53
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	5,301,068.18
* e. Highest Budget With A Vote	5,345,054.53
* f. Highest Voted Amount (8e-8d)	43,986.35

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	4,145,467.92
* b. FY 2007-2008 Maximum Budget	5,116,939.45
* c. FY 2007-2008 ANB	830
* d. FY 2007-2008 Adopted General Fund Budget	5,116,939.45
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	971,471.53

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	22,656,939.00	22,656,939.00
b. FY 2007-08 County ANB (Budgeted)	886	407
c. County Retirement Mill Value per ANB	25.57	55.67
District		
d. Tax Year 2007 District Taxable Value	10,987,906.00	10,987,906.00
e. FY 2007-08 District ANB (Budgeted)	576	254
f. District Debt Service Mill Value Per ANB	19.08	43.26
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Valley
 District: 0926 Glasgow 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	33.50
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,012,938.80	603,340.72
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	44,202.24	19,491.96
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	22,030,819.27	20,864,894.78
(e) District taxable valuation (Tax Year 2007)***	10,987,906.00	10,987,906.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	11,043.00	9,877.00

*** 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 2008-2009

County: Valley
District: 0927 Frazer 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 FRAZER K-6	55	21,922.00	259,083.00 *	47	21,922.00	221,435.80
M1 FRAZER 7-8	20	62,083.00	120,645.00 *	20	62,083.00	120,645.00
2. * DIRECT STATE AID						207,288.66
3. Quality Educator						32,321.25
4. At Risk Student						21,518.01
5. Indian Education For All						1,530.00
6. American Indian Achievement Gap						12,600.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						11,152.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						9,198.57
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						20,351.07
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						3,717.00
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						3,680.33
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]						1,226.61
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						4,906.94
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						16,059.44

County: Valley
 District: 0927 Frazer Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	40,981.71	0.00	0.00
b. FY2006-2007 amount to avoid reversion	12,589.16	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	9,198.57	0.00	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	468,933.96
* c. Maximum Budget Limit	570,104.38
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	570,104.38
* e. Highest Budget With A Vote	570,104.38
* f. Highest Voted Amount (8e-8d)	0.00

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	423,444.74
* b. FY 2007-2008 Maximum Budget	518,655.71
* c. FY 2007-2008 ANB	65
* d. FY 2007-2008 Adopted General Fund Budget	527,557.96
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	104,113.22

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	22,656,939.00	22,656,939.00
b. FY 2007-08 County ANB (Budgeted)	886	407
c. County Retirement Mill Value per ANB	25.57	55.67
District		
d. Tax Year 2007 District Taxable Value	1,258,190.00	N/A
e. FY 2007-08 District ANB (Budgeted)	65	N/A
f. District Debt Service Mill Value Per ANB	19.36	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Valley
 District: 0927 Frazer Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	142,352.72	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	9,705.24	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	3,168,887.89	N/A
(e) District taxable valuation (Tax Year 2007)***	1,258,190.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	1,911.00	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 2008-2009

County: Valley
District: 0928 Frazer 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 FRAZER HS 9-12	38	243,649.00	229,054.50	41	243,649.00	247,107.00 *
2. * DIRECT STATE AID						219,367.93
3. Quality Educator						20,913.75
4. At Risk Student						5,689.25
5. Indian Education For All						836.40
6. American Indian Achievement Gap						7,000.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						5,650.60
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						26,171.84
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						31,822.44
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,883.28
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						1,864.70
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]						621.48
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,486.18
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						8,136.78

County: Valley
District: 0928 Frazer H S

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	0.00	76,928.41	0.00
b. FY2006-2007 amount to avoid reversion	0.00	8,048.81	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	26,171.84	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	472,348.93
* c. Maximum Budget Limit	590,723.56
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	541,375.06
* e. Highest Budget With A Vote	590,723.56
* f. Highest Voted Amount (8e-8d)	49,348.50

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	468,732.49
* b. FY 2007-2008 Maximum Budget	583,096.76
* c. FY 2007-2008 ANB	45
* d. FY 2007-2008 Adopted General Fund Budget	537,758.62
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	69,026.13

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	22,656,939.00	22,656,939.00
b. FY 2007-08 County ANB (Budgeted)	886	407
c. County Retirement Mill Value per ANB	25.57	55.67
District		
d. Tax Year 2007 District Taxable Value	N/A	2,917,387.00
e. FY 2007-08 District ANB (Budgeted)	N/A	45
f. District Debt Service Mill Value Per ANB	N/A	64.83
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Valley
 District: 0928 Frazer 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	33.50
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	176,430.11
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	9,602.58
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	6,232,095.12
(e) District taxable valuation (Tax Year 2007)***	N/A	2,917,387.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,315.00

*** 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 2008-2009

County: Valley
District: 0932 Hinsdale 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 HINSDALE K-6	40	21,922.00	188,484.00	42	21,922.00	197,899.80 *
M1 HINSDALE 7-8	13	62,083.00	78,442.00	19	62,083.00	114,617.50 *
2. * DIRECT STATE AID						177,245.46
3. Quality Educator						22,434.75
4. At Risk Student						8,862.54
5. Indian Education For All						1,244.40
6. American Indian Achievement Gap						600.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						7,881.10
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						3,504.19
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						11,385.29
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,626.68
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						2,600.76
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]						866.80
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,467.56
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						11,348.66

County: Valley
 District: 0932 Hinsdale Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	27,630.30	0.00	0.00
b. FY2006-2007 amount to avoid reversion	13,208.30	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	3,504.19	0.00	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	367,349.61
* c. Maximum Budget Limit	455,061.25
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	487,848.41
* e. Highest Budget With A Vote	498,009.89
* f. Highest Voted Amount (8e-8d)	10,161.48

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	376,831.24
* b. FY 2007-2008 Maximum Budget	466,893.62
* c. FY 2007-2008 ANB	65
* d. FY 2007-2008 Adopted General Fund Budget	497,330.04
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	120,498.80

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	22,656,939.00	22,656,939.00
b. FY 2007-08 County ANB (Budgeted)	886	407
c. County Retirement Mill Value per ANB	25.57	55.67
District		
d. Tax Year 2007 District Taxable Value	3,064,621.00	N/A
e. FY 2007-08 District ANB (Budgeted)	65	N/A
f. District Debt Service Mill Value Per ANB	47.15	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Valley
 District: 0932 Hinsdale Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	142,805.09	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	6,101.99	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	3,103,223.55	N/A
(e) District taxable valuation (Tax Year 2007)***	3,064,621.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	39.00	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 2008-2009

County: Valley
District: 0933 Hinsdale 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 HINSDALE HS 9-12	32	243,649.00	192,936.00	34	243,649.00	204,977.50 *
2. * DIRECT STATE AID						200,536.05
3. Quality Educator						19,164.60
4. At Risk Student						0.00
5. Indian Education For All						693.60
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						4,758.40
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						3,174.03
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						7,932.43
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,585.92
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						1,570.27
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]						523.35
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,093.62
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						6,852.02

County: Valley
 District: 0933 Hinsdale H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	0.00	18,254.50	0.00
b. FY2006-2007 amount to avoid reversion	0.00	7,223.29	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	3,174.03	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	390,499.17
* c. Maximum Budget Limit	485,935.48
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	474,314.56
* e. Highest Budget With A Vote	486,516.67
* f. Highest Voted Amount (8e-8d)	12,202.11

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	390,780.68
* b. FY 2007-2008 Maximum Budget	486,542.62
* c. FY 2007-2008 ANB	36
* d. FY 2007-2008 Adopted General Fund Budget	486,516.67
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	83,815.39

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	22,656,939.00	22,656,939.00
b. FY 2007-08 County ANB (Budgeted)	886	407
c. County Retirement Mill Value per ANB	25.57	55.67
District		
d. Tax Year 2007 District Taxable Value	N/A	3,703,745.00
e. FY 2007-08 District ANB (Budgeted)	N/A	36
f. District Debt Service Mill Value Per ANB	N/A	102.88
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Valley
 District: 0933 Hinsdale 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	33.50
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	157,873.25
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	4,210.22
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	5,429,796.25
(e) District taxable valuation (Tax Year 2007)***	N/A	3,703,745.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,726.00

*** 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 2008-2009

County: Valley
District: 0935 Opheim 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 OPHEIM K-6	30	21,922.00	141,393.00 *	26	21,922.00	122,551.00
M1 OPHEIM 7-8	11	62,083.00	66,379.50 *	11	62,083.00	66,379.50
H1 OPHEIM HS 9-12	18	243,649.00	108,589.50	22	243,649.00	132,698.50 *
2. * DIRECT STATE AID						298,651.88
3. Quality Educator						39,561.21
4. At Risk Student						2,564.50
5. Indian Education For All						1,285.20
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						8,773.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						2,924.04
c. Reimbursement for Disproportionate Costs						10,130.12
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						21,827.46
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						2,895.19
f(ii) District's Required Match for RSBG [7b X 0.33]						964.94
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,860.13
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						15,557.47

County: Valley
District: 0935 Opheim K-12 Schools

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	25,771.91	20,249.35	46,021.26
b. FY2006-2007 amount to avoid reversion	8,132.79	6,353.74	14,486.53
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	5,661.25	4,468.87	10,130.12

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	608,469.35
* c. Maximum Budget Limit	755,190.83
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	960,778.79
* e. Highest Budget With A Vote	960,778.79
* f. Highest Voted Amount (8e-8d)	0.00

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	575,149.43
* b. FY 2007-2008 Maximum Budget	713,249.92
* c. FY 2007-2008 ANB	59
* d. FY 2007-2008 Adopted General Fund Budget	959,641.57
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	369,603.87

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	22,656,939.00	22,656,939.00
b. FY 2007-08 County ANB (Budgeted)	886	407
c. County Retirement Mill Value per ANB	25.57	55.67
District		
d. Tax Year 2007 District Taxable Value	2,889,983.00	2,889,983.00
e. FY 2007-08 District ANB (Budgeted)	37	22
f. District Debt Service Mill Value Per ANB	78.11	131.36
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Valley
District: 0935 Opheim 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	33.50
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	93,996.49	128,978.61
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	5,047.59	2,798.41
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	2,064,078.63	4,414,530.17
(e) District taxable valuation (Tax Year 2007)***	2,889,983.00	2,889,983.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	1,525.00

*** 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 2008-2009

County: Valley
District: 0937 Nashua 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 NASHUA K-6	65	21,922.00	306,124.00	71	21,922.00	334,339.00 *
M1 NASHUA 7-8	21	62,083.00	126,672.00	23	62,083.00	138,724.50 *
H1 NASHUA HS 9-12	45	243,649.00	271,170.00	47	243,649.00	283,198.50 *
2. * DIRECT STATE AID						484,510.45
3. Quality Educator						53,235.00
4. At Risk Student						0.00
5. Indian Education For All						2,876.40
6. American Indian Achievement Gap						4,800.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						19,479.70
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						6,492.36
c. Reimbursement for Disproportionate Costs						4,672.05
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						30,644.11
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						6,428.30
f(ii) District's Required Match for RSBG [7b X 0.33]						2,142.48
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						8,570.78
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						34,542.84

County: Valley
 District: 0937 Nashua K-12 Schools

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	41,104.99	22,133.46	63,238.45
b. FY2006-2007 amount to avoid reversion	23,381.78	12,707.49	36,089.27
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	3,080.40	1,591.65	4,672.05

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	970,945.95
* c. Maximum Budget Limit	1,206,115.62
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,194,628.13
* e. Highest Budget With A Vote	1,213,705.61
* f. Highest Voted Amount (8e-8d)	19,077.48

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	990,023.43
* b. FY 2007-2008 Maximum Budget	1,220,541.04
* c. FY 2007-2008 ANB	151
* d. FY 2007-2008 Adopted General Fund Budget	1,213,705.61
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	223,682.18

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	22,656,939.00	22,656,939.00
b. FY 2007-08 County ANB (Budgeted)	886	407
c. County Retirement Mill Value per ANB	25.57	55.67
District		
d. Tax Year 2007 District Taxable Value	2,157,918.00	2,157,918.00
e. FY 2007-08 District ANB (Budgeted)	101	50
f. District Debt Service Mill Value Per ANB	21.37	43.16
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Valley
 District: 0937 Nashua 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	33.50
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	203,107.02	186,733.29
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	7,481.88	3,540.87
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	4,388,672.68	6,374,184.36
(e) District taxable valuation (Tax Year 2007)***	2,157,918.00	2,157,918.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	2,231.00	4,216.00

*** 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 2008-2009

County: Valley
District: 0941 Lustre 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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 LUSTRE K-8	44	21,922.00	207,314.80 *	40	21,922.00	188,484.00
2. * DIRECT STATE AID						102,468.85
3. Quality Educator						12,472.20
4. At Risk Student						0.00
5. Indian Education For All						897.60
6. American Indian Achievement Gap						2,400.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						6,542.80
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						790.83
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						7,333.63
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,180.64
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						2,159.12
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]						719.61
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,878.73
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						9,421.53

County: Valley
 District: 0941 Lustre Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures	13,181.04	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	7,842.43	0.00	0.00
c. Reimbursement for disproportionate costs	790.83	0.00	0.00
If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4			

8. FY2009 BUDGET LIMITS

* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b.	BASE Budget	210,298.58
* c.	Maximum Budget Limit	259,475.93
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	253,005.85
* e.	Highest Budget With A Vote	259,475.93
* f.	Highest Voted Amount (8e-8d)	6,470.08

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a.	FY 2007-2008 BASE Budget	185,747.39
* b.	FY 2007-2008 Maximum Budget	228,454.66
* c.	FY 2007-2008 ANB	38
* d.	FY 2007-2008 Adopted General Fund Budget	228,454.66
* e.	FY 2007-2008 Over-BASE Levy As Submitted On Budget	42,707.27

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	22,656,939.00	22,656,939.00
b. FY 2007-08 County ANB (Budgeted)	886	407
c. County Retirement Mill Value per ANB	25.57	55.67
District		
d. Tax Year 2007 District Taxable Value	1,659,197.00	N/A
e. FY 2007-08 District ANB (Budgeted)	38	N/A
f. District Debt Service Mill Value Per ANB	43.66	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Valley
 District: 0941 Lustre Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	68,888.44	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	4,202.27	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	1,523,210.40	N/A
(e) District taxable valuation (Tax Year 2007)***	1,659,197.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 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.