



**PRELIMINARY BUDGET DATA SHEET
FY 2009-2010**

County: 13 Fallon
District: 0244 Baker 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 FY2010 final budget form.

| 1. CERTIFIED ANB | FY 2009-2010 | | | 3 Year Avg ANB | | | |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|----------------------|
| | *Budget Unit | ANB | *Basic Entitlement | *Per ANB Entitlement | ANB | *Basic Entitlement | *Per ANB Entitlement |
| E1 BAKER K-6 | 208 | 22,580.00 | 1,005,950.40* | 194 | 22,580.00 | 938,513.80 | |
| M1 BAKER 7-8 | 54 | 63,945.00 | 335,056.50* | 58 | 63,945.00 | 359,817.50 | |
| H1 BAKER HS 9-12 | 146 | 250,958.00 | 902,535.50* | 142 | 250,958.00 | 877,950.50 | |
| 2. * DIRECT STATE AID | | | | | | | 1,153,718.35 |
| 3. Quality Educator | | | | | | | 133,078.37 |
| 4. At Risk Student | | | | | | | 0.00 |
| 5. Indian Education For All | | | | | | | 8,323.20 |
| 6. American Indian Achievement Gap | | | | | | | 1,200.00 |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010): | | | | | | | |
| 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 | | | | | | | 149.77 |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | | 49.92 |
| Threshold to Determine Disproportionate Costs | | | | | | | 1.531080481 |
| Special Education Allowable Cost Payments | | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | | 61,106.16 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | | 46,380.22 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] | | | | | | | 107,486.38 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | | 20,367.36 |
| Required Local Match | | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | | | | | | | 20,165.03 |
| f(ii). District's Required Match for RSBG [7b X 0.33] | | | | | | | N/A |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] | | | | | | | 6,721.23 |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | | | | | | | 26,886.26 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | | | | | | | 87,992.42 |

County: 13 Fallon
 District: 0244 Baker K-12 Schools

Reimbursement For Disproportionate Costs

| | <u>EL</u> | <u>HS</u> | <u>K12</u> |
|--|------------|-----------|------------|
| a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB | 149,795.70 | 87,975.26 | 237,770.96 |
| b. FY2007-2008 amount to avoid reversion | 49,728.12 | 29,836.87 | 79,564.99 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481) then [a - (b * 1.531080481)] * 0.4 | 29,463.18 | 16,917.04 | 46,380.22 |

8. FY2010 BUDGET LIMITS:

| | | |
|--|-------|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | ..... | 100% |
| *b. BASE Budget | ..... | 2,366,049.76 |
| *c. Maximum Budget Limit | ..... | 2,958,967.09 |
| *d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | ..... | 2,366,049.76 |
| *e. Highest Budget With A Vote | ..... | 3,256,373.56 |
| *f. Highest Voted Amount (8e-8d) | ..... | 890,323.80 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | | |
|--|-------|--------------|
| *a. FY 2008-2009 BASE Budget | ..... | 2,245,375.19 |
| *b. FY 2008-2009 Maximum Budget | ..... | 2,800,067.23 |
| *c. FY 2008-2009 ANB | ..... | 397 |
| *d. FY 2008-2009 Adopted General Fund Budget | ..... | 3,254,409.14 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | ..... | 0.00 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2008 County Taxable Value | 22,129,325 | 22,129,325 |
| b. FY 2008-09 County ANB (Budgeted) | 310 | 175 |
| c. County Retirement Mill Value per ANB | 71.38 | 126.45 |
| District | | |
| d. Tax Year 2008 District Taxable Value | 17,283,270 | 17,283,270 |
| e. FY 2008-09 District ANB (Budgeted) | 252 | 145 |
| f. District Debt Service Mill Value Per ANB | 68.58 | 119.19 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 25.10 | 52.18 |
| h. Facility Guaranteed Mill Value per ANB | 29.04 | 60.37 |

County: 13 Fallon
 District: 0244 Baker K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| I. STATEWIDE GTB RATIO: | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)*** | 2,097,576,162 | 2,097,576,162 |
| (b) 2008-09 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) | 193,723,579.79 | 119,054,972.19 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.90 | 34.00 |

| II. DISTRICT GTB SUBSIDY: | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | 20.90 | 34.00 |
| (b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 476,949.00 | 393,169.28 |
| (c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment | 26,243.66 | 14,894.46 |
| (d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)] | 10,516,726.59 | 13,874,167.16 |
| (e) District taxable valuation (Tax Year 2008)*** | 17,283,270 | 17,283,270 |
| (f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001 | 0.00 | 0.00 |

*** 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

County: 13 Fallon
District: 0256 Plevna 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 FY2010 final budget form.

| 1. CERTIFIED ANB | FY 2009-2010 | | | 3 Year Avg ANB | | |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|
| | *Budget Unit | ANB | *Basic Entitlement | *Per ANB Entitlement | ANB | *Basic Entitlement | *Per ANB Entitlement |
| E1 PLEVNA K-6 | 46 | 22,580.00 | 223,215.00 | 39 | 22,580.00 | 189,274.80* |
| M1 PLEVNA 7-8 | 10 | 63,945.00 | 62,157.50 | 16 | 63,945.00 | 99,428.00* |
| H1 PLEVNA HS 9-12 | 29 | 250,958.00 | 180,119.00 | 30 | 250,958.00 | 186,322.50* |
| 2. * DIRECT STATE AID | | | | | | 363,191.21 |
| 3. Quality Educator | | | | | | 49,100.92 |
| 4. At Risk Student | | | | | | 0.00 |
| 5. Indian Education For All | | | | | | 1,734.00 |
| 6. American Indian Achievement Gap | | | | | | 0.00 |
| 7. SPECIAL EDUCATION FUNDING (FY2009-2010): | | | | | | |
| 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 | | | | | | 149.77 |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | 49.92 |
| Threshold to Determine Disproportionate Costs | | | | | | 1.531080481 |
| Special Education Allowable Cost Payments | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | 12,730.45 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 1,585.52 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] | | | | | | 14,315.97 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 4,243.20 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | | | | | | 4,201.05 |
| 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] | | | | | | 1,400.25 |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | | | | | | 5,601.30 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | | | | | | 18,331.75 |

County: 13 Fallon
 District: 0256 Plevna K-12 Schools

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|-----------|-----------|-----------|
| a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB | 17,899.25 | 11,443.78 | 29,343.03 |
| b. FY2007-2008 amount to avoid reversion | 10,152.82 | 6,423.21 | 16,576.03 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481) then [a - (b * 1.531080481)] * 0.4 | 941.79 | 643.73 | 1,585.52 |

8. FY2010 BUDGET LIMITS:

| | |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| *b. BASE Budget | 722,581.20 |
| *c. Maximum Budget Limit | 896,218.36 |
| *d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | 722,581.20 |
| *e. Highest Budget With A Vote | 1,176,849.13 |
| *f. Highest Voted Amount (8e-8d) | 454,267.93 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|--------------|
| *a. FY 2008-2009 BASE Budget | 717,834.55 |
| *b. FY 2008-2009 Maximum Budget | 888,761.51 |
| *c. FY 2008-2009 ANB | 88 |
| *d. FY 2008-2009 Adopted General Fund Budget | 1,174,570.67 |
| *e. FY 2008-2009 Over-BASE Levy As Submitted On Budget | 0.00 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2008 County Taxable Value | 22,129,325 | 22,129,325 |
| b. FY 2008-09 County ANB (Budgeted) | 310 | 175 |
| c. County Retirement Mill Value per ANB | 71.38 | 126.45 |
| District | | |
| d. Tax Year 2008 District Taxable Value | 4,846,055 | 4,846,055 |
| e. FY 2008-09 District ANB (Budgeted) | 58 | 30 |
| f. District Debt Service Mill Value Per ANB | 83.55 | 161.54 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 25.10 | 52.18 |
| h. Facility Guaranteed Mill Value per ANB | 29.04 | 60.37 |

County: 13 Fallon
 District: 0256 Plevna K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

| I. STATEWIDE GTB RATIO: | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2008)*** | 2,097,576,162 | 2,097,576,162 |
| (b) 2008-09 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) | 193,723,579.79 | 119,054,972.19 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.90 | 34.00 |

| II. DISTRICT GTB SUBSIDY: | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | 20.90 | 34.00 |
| (b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 135,452.24 | 149,863.15 |
| (c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment | 5,031.68 | 2,539.88 |
| (d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)] | 2,936,113.93 | 5,181,703.02 |
| (e) District taxable valuation (Tax Year 2008)*** | 4,846,055 | 4,846,055 |
| (f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001 | 0.00 | 336.00 |

*** 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.

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