



PRELIMINARY BUDGET DATA SHEET
FY 2008-2009
Revision #2

County: 02 Big Horn
District: 0020 Spring Creek 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 SPRING CREEK K-8	6	21,922.00	28,293.00	8	21,922.00	37,722.40 *
2. * DIRECT STATE AID						26,661.05
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						163.20
6. American Indian Achievement Gap						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]						892.20
* 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]						892.20
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						297.36
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						294.43
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]						98.13
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						392.56
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,284.76

County: 02 Big Horn
 District: 0020 Spring Creek Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures	1,651.03	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	1,651.03	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	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	52,688.74
* c. Maximum Budget Limit	65,033.97
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	52,688.74
* e. Highest Budget With A Vote	73,021.02
* f. Highest Voted Amount (8e-8d)	20,332.28

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	55,179.68
* b. FY 2007-2008 Maximum Budget	68,215.62
* c. FY 2007-2008 ANB	9
* d. FY 2007-2008 Adopted General Fund Budget	68,215.62
* e. FY 2007-2008 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 2007 County Taxable Value	22,908,231.00	22,908,231.00
b. FY 2007-08 County ANB (Budgeted)	1,585	799
c. County Retirement Mill Value per ANB	14.45	28.67
District		
d. Tax Year 2007 District Taxable Value	8,586,580.00	N/A
e. FY 2007-08 District ANB (Budgeted)	9	N/A
f. District Debt Service Mill Value Per ANB	954.06	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: 02 Big Horn
District: 0020 Spring Creek 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	22,060.31	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	613.92	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	472,530.95	N/A
(e) District taxable valuation (Tax Year 2007)***	8,586,580.00	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.



PRELIMINARY BUDGET DATA SHEET

FY 2008-2009

County: Big Horn
District: 0021 Pryor 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 PRYOR K-6	35	21,922.00	164,941.00	34	21,922.00	160,231.80 *
M1 PRYOR 7-8	15	62,083.00	90,502.50	18	62,083.00	108,589.50 *
2. * DIRECT STATE AID						157,713.36
3. Quality Educator						28,664.77
4. At Risk Student						16,794.75
5. Indian Education For All						1,060.80
6. American Indian Achievement Gap						8,800.00
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]						7,435.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						14,803.98
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						22,238.98
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,478.00
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						2,453.55
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]						817.74
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						3,271.29
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						10,706.29

County: Big Horn
 District: 0021 Pryor Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures	51,457.14	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	10,112.60	0.00	0.00
c. Reimbursement for disproportionate costs	14,803.98	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)]	100%
* b. BASE Budget	369,707.13
* c. Maximum Budget Limit	455,102.58
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	369,707.13
* e. Highest Budget With A Vote	455,102.58
* f. Highest Voted Amount (8e-8d)	85,395.45

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	376,004.44
* b. FY 2007-2008 Maximum Budget	462,708.27
* c. FY 2007-2008 ANB	56
* d. FY 2007-2008 Adopted General Fund Budget	376,004.44
* e. FY 2007-2008 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 2007 County Taxable Value	22,908,231.00	22,908,231.00
b. FY 2007-08 County ANB (Budgeted)	1,585	799
c. County Retirement Mill Value per ANB	14.45	28.67
District		
d. Tax Year 2007 District Taxable Value	647,185.00	N/A
e. FY 2007-08 District ANB (Budgeted)	56	N/A
f. District Debt Service Mill Value Per ANB	11.56	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: Big Horn
 District: 0021 Pryor 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	128,283.02	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	9,348.15	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	2,868,233.58	N/A
(e) District taxable valuation (Tax Year 2007)***	647,185.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	2,221.00	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
Revision #1

County: 02 Big Horn
District: 0023 Hardin 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		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	HARDIN K-6	964	21,922.00	4,453,390.80 *	909	21,922.00	4,204,306.80
E3	FORT SMITH K-6	20	21,922.00	94,282.00 *	22	21,922.00	103,705.80
M1	HARDIN 7-8	241	62,083.00	1,440,457.00 *	251	62,083.00	1,499,599.50
2.	* DIRECT STATE AID						2,724,043.39
3.	Quality Educator						342,024.23
4.	At Risk Student						91,446.33
5.	Indian Education For All						24,990.00
6.	American Indian Achievement Gap						174,600.00
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]						182,157.50
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						60,711.00
	c. Reimbursement for Disproportionate Costs						26,436.73
	* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						269,305.23
	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]						60,111.98
	f(ii) District's Required Match for RSBG [7b X 0.33]						20,034.63
	* 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)]						80,146.61
	Minimum Special Education Budget To Avoid Reversions						
	* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						323,015.11

County: 02 Big Horn
 District: 0023 Hardin Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	465,124.15	0.00	0.00
b. FY2006-2007 amount to avoid reversion	279,310.52	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	26,436.73	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	5,885,333.32
* c. Maximum Budget Limit	7,198,401.51
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	6,913,264.59
* e. Highest Budget With A Vote	7,198,401.51
* f. Highest Voted Amount (8e-8d)	285,136.92

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	5,619,868.89
* b. FY 2007-2008 Maximum Budget	6,866,061.24
* c. FY 2007-2008 ANB	1,180
* d. FY 2007-2008 Adopted General Fund Budget	6,647,800.16
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	1,027,931.27

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	22,908,231.00	22,908,231.00
b. FY 2007-08 County ANB (Budgeted)	1,585	799
c. County Retirement Mill Value per ANB	14.45	28.67
District		
d. Tax Year 2007 District Taxable Value	11,529,695.00	N/A
e. FY 2007-08 District ANB (Budgeted)	1,180	N/A
f. District Debt Service Mill Value Per ANB	9.77	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: 02 Big Horn
 District: 0023 Hardin 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	2,029,321.88	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	110,211.33	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	44,587,872.10	N/A
(e) District taxable valuation (Tax Year 2007)***	11,529,695.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	33,058.00	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: Big Horn
District: 0025 Lodge Grass 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 LODGE GRASS K-6	175	21,922.00	822,255.00	178	21,922.00	836,297.40 *
M1 LODGE GRASS 7-8	56	62,083.00	337,302.00	65	62,083.00	391,365.00 *
2. * DIRECT STATE AID						586,315.33
3. Quality Educator						64,073.65
4. At Risk Student						35,504.74
5. Indian Education For All						4,957.20
6. American Indian Achievement Gap						43,800.00
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]						34,349.70
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						11,448.36
c. Reimbursement for Disproportionate Costs						84,384.53
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						130,182.59
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]						11,335.40
f(ii) District's Required Match for RSBG [7b X 0.33]						3,777.96
* 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)]						15,113.36
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						60,911.42

County: **Big Horn**
 District: **0025 Lodge Grass Elem**

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures	300,643.74	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	62,774.97	0.00	0.00
c. Reimbursement for disproportionate costs	84,384.53	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	1,379,925.14
* c. Maximum Budget Limit	1,687,822.52
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,379,925.14
* e. Highest Budget With A Vote	1,687,822.52
* f. Highest Voted Amount (8e-8d)	307,897.38

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	1,448,699.74
* b. FY 2007-2008 Maximum Budget	1,767,075.68
* c. FY 2007-2008 ANB	263
* d. FY 2007-2008 Adopted General Fund Budget	1,448,699.74
* e. FY 2007-2008 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 2007 County Taxable Value	22,908,231.00	22,908,231.00
b. FY 2007-08 County ANB (Budgeted)	1,585	799
c. County Retirement Mill Value per ANB	14.45	28.67
District		
d. Tax Year 2007 District Taxable Value	1,388,530.00	N/A
e. FY 2007-08 District ANB (Budgeted)	263	N/A
f. District Debt Service Mill Value Per ANB	5.28	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: **Big Horn**
 District: **0025 Lodge Grass 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	483,392.13	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	50,856.43	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	11,133,739.99	N/A
(e) District taxable valuation (Tax Year 2007)***	1,388,530.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	9,745.00	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: Big Horn
District: 0026 Wyola 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 WYOLA K-6	57	21,922.00	268,492.80	63	21,922.00	296,717.40 *
M1 WYOLA 7-8	13	62,083.00	78,442.00	12	62,083.00	72,411.00 *
2. * DIRECT STATE AID						202,550.63
3. Quality Educator						32,455.10
4. At Risk Student						7,264.86
5. Indian Education For All						1,530.00
6. American Indian Achievement Gap						12,800.00
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]						10,409.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						3,469.20
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						13,878.20
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]						3,434.97
f(ii) District's Required Match for RSBG [7b X 0.33]						1,144.84
* 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)]						4,579.81
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						18,458.01

County: Big Horn
District: 0026 Wyola Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures	23,632.49	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	17,536.33	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	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	435,986.16
* c. Maximum Budget Limit	531,470.21
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	463,221.12
* e. Highest Budget With A Vote	531,470.21
* f. Highest Voted Amount (8e-8d)	68,249.09

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	452,539.05
* b. FY 2007-2008 Maximum Budget	556,354.63
* c. FY 2007-2008 ANB	77
* d. FY 2007-2008 Adopted General Fund Budget	479,774.01
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	27,234.96

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	22,908,231.00	22,908,231.00
b. FY 2007-08 County ANB (Budgeted)	1,585	799
c. County Retirement Mill Value per ANB	14.45	28.67
District		
d. Tax Year 2007 District Taxable Value	756,241.00	N/A
e. FY 2007-08 District ANB (Budgeted)	77	N/A
f. District Debt Service Mill Value Per ANB	9.82	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: **Big Horn**
 District: **0026 Wyola 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	159,435.94	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	8,989.06	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	3,509,977.00	N/A
(e) District taxable valuation (Tax Year 2007)***	756,241.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	2,754.00	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
Revision #1

County: 02 Big Horn
District: 1189 Hardin 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 HARDIN HS 9-12	492	243,649.00	2,909,811.00	499	243,649.00	2,950,337.50 *
2. * DIRECT STATE AID						1,427,711.97
3. Quality Educator						136,893.04
4. At Risk Student						22,905.49
5. Indian Education For All						10,179.60
6. American Indian Achievement Gap						64,800.00
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]						73,160.40
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						24,383.52
c. Reimbursement for Disproportionate Costs						41,258.35
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						138,802.27
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]						24,142.93
f(ii) District's Required Match for RSBG [7b X 0.33]						8,046.56
* 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)]						32,189.49
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						129,733.41

County: 02 Big Horn
 District: 1189 Hardin 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	283,599.99	0.00
b. FY2006-2007 amount to avoid reversion	0.00	126,312.40	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	41,258.35	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	2,984,290.51
* c. Maximum Budget Limit	3,706,369.17
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	3,389,280.26
* e. Highest Budget With A Vote	3,706,369.17
* f. Highest Voted Amount (8e-8d)	317,088.91

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	2,926,308.53
* b. FY 2007-2008 Maximum Budget	3,600,793.56
* c. FY 2007-2008 ANB	512
* d. FY 2007-2008 Adopted General Fund Budget	3,426,521.60
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	404,989.75

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	22,908,231.00	22,908,231.00
b. FY 2007-08 County ANB (Budgeted)	1,585	799
c. County Retirement Mill Value per ANB	14.45	28.67
District		
d. Tax Year 2007 District Taxable Value	N/A	19,864,357.00
e. FY 2007-08 District ANB (Budgeted)	N/A	512
f. District Debt Service Mill Value Per ANB	N/A	38.80
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: 02 Big Horn
District: 1189 Hardin 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	1,119,707.53
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	45,816.96
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	39,045,070.42
(e) District taxable valuation (Tax Year 2007)***	N/A	19,864,357.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	19,181.00

*** 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: Big Horn
District: 1190 Lodge Grass 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	*Per ANB Entitlement
H1 LODGE GRASS HS 9-12	145	243,649.00	870,145.00	158	243,649.00	947,644.50 *	
2. * DIRECT STATE AID						532,508.19
3. Quality Educator						42,700.55
4. At Risk Student						13,622.00
5. Indian Education For All						3,223.20
6. American Indian Achievement Gap						26,400.00
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]						21,561.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						7,186.20
c. Reimbursement for Disproportionate Costs						32,723.91
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						61,471.61
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]						7,115.30
f(ii) District's Required Match for RSBG [7b X 0.33]						2,371.45
* 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)]						9,486.75
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						38,234.45

County: **Big Horn**
 District: **1190 Lodge Grass H S**

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures	0.00	141,719.09	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	0.00	41,934.70	0.00
c. Reimbursement for disproportionate costs	0.00	32,723.91	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	1,125,040.80
* c. Maximum Budget Limit	1,384,814.57
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,125,040.80
* e. Highest Budget With A Vote	1,384,814.57
* f. Highest Voted Amount (8e-8d)	259,773.77

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	1,141,065.47
* b. FY 2007-2008 Maximum Budget	1,397,281.25
* c. FY 2007-2008 ANB	162
* d. FY 2007-2008 Adopted General Fund Budget	1,141,065.47
* e. FY 2007-2008 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 2007 County Taxable Value	22,908,231.00	22,908,231.00
b. FY 2007-08 County ANB (Budgeted)	1,585	799
c. County Retirement Mill Value per ANB	14.45	28.67
District		
d. Tax Year 2007 District Taxable Value	N/A	2,144,771.00
e. FY 2007-08 District ANB (Budgeted)	N/A	162
f. District Debt Service Mill Value Per ANB	N/A	13.24
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Big Horn
District: 1190 Lodge Grass 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	416,368.27
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	23,214.94
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	14,726,037.54
(e) District taxable valuation (Tax Year 2007)***	N/A	2,144,771.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	12,581.00

*** 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: **Big Horn**
District: **1214 Plenty Coups 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 PLENTY COUPS HS 9-1	69	243,649.00	415,380.00	74	243,649.00	445,387.50 *
2. * DIRECT STATE AID						307,999.32
3. Quality Educator						29,136.28
4. At Risk Student						4,059.62
5. Indian Education For All						1,509.60
6. American Indian Achievement Gap						12,800.00
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]						10,260.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						10,758.56
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						21,018.86
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						3,419.64
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						3,385.90
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]						1,128.48
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						4,514.38
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						14,774.68

County: **Big Horn**
 District: **1214 Plenty Coups H S**

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures	0.00	47,830.10	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	0.00	14,652.96	0.00
c. Reimbursement for disproportionate costs	0.00	10,758.56	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)]	98%
* b. BASE Budget	629,528.96
* c. Maximum Budget Limit	781,510.59
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	629,528.96
* e. Highest Budget With A Vote	781,510.59
* f. Highest Voted Amount (8e-8d)	151,981.63

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	645,986.00
* b. FY 2007-2008 Maximum Budget	795,081.52
* c. FY 2007-2008 ANB	81
* d. FY 2007-2008 Adopted General Fund Budget	645,986.00
* e. FY 2007-2008 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 2007 County Taxable Value	22,908,231.00	22,908,231.00
b. FY 2007-08 County ANB (Budgeted)	1,585	799
c. County Retirement Mill Value per ANB	14.45	28.67
District		
d. Tax Year 2007 District Taxable Value	N/A	647,185.00
e. FY 2007-08 District ANB (Budgeted)	N/A	81
f. District Debt Service Mill Value Per ANB	N/A	7.99
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Big Horn

District: 1214 Plenty Coups 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	250,514.57
(c)	40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	8,183.91
(d)	District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	8,666,399.08
(e)	District taxable valuation (Tax Year 2007)***	N/A	647,185.00
(f)	If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	8,019.00

*** 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.