



# PRELIMINARY BUDGET DATA SHEET

## FY 2008-2009

**County: Carbon**  
**District: 0056 Red Lodge 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 RED LODGE K-6	222	21,922.00	1,042,045.80	235	21,922.00	1,102,761.00 *
M1 RED LODGE 7-8	74	62,083.00	445,387.50	80	62,083.00	481,380.00 *
2. * DIRECT STATE AID .....						745,661.26
3. Quality Educator .....						89,611.24
4. At Risk Student .....						3,008.20
5. Indian Education For All .....						6,426.00
6. American Indian Achievement Gap .....						200.00
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						44,015.20
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						13,321.67
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						57,336.87
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						14,669.76
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						14,525.02
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] .....						4,841.02
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						19,366.04
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						63,381.24

County: Carbon  
 District: 0056 Red Lodge Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures	128,832.64	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	66,867.02	0.00	0.00
c. Reimbursement for disproportionate costs	13,321.67	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 .....	1,519,901.76
* c. Maximum Budget Limit .....	1,896,734.94
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	1,865,427.15
* e. Highest Budget With A Vote .....	1,899,805.40
* f. Highest Voted Amount (8e-8d) .....	34,378.25

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2007-2008 BASE Budget .....	1,554,280.01
* b. FY 2007-2008 Maximum Budget .....	1,937,866.68
* c. FY 2007-2008 ANB .....	333
* d. FY 2007-2008 Adopted General Fund Budget .....	1,899,805.40
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	345,525.39

**10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	Elementary	High School
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	29,393,595.00	29,393,595.00
b. FY 2007-08 County ANB (Budgeted) .....	1,087	572
c. County Retirement Mill Value per ANB .....	27.04	51.39
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	11,020,727.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	333	N/A
f. District Debt Service Mill Value Per ANB .....	33.10	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

**County: Carbon**  
**District: 0056 Red Lodge Elem**

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	603,633.00	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	27,723.32	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	13,157,465.71	N/A
(e) District taxable valuation (Tax Year 2007)***	11,020,727.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	2,137.00	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:** Carbon  
**District:** 0057 Red Lodge 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 RED LODGE HS 9-12	198	243,649.00	1,185,574.50	199	243,649.00	1,191,512.50 *	
2. * DIRECT STATE AID							641,517.19
3. Quality Educator							52,854.75
4. At Risk Student							3,122.15
5. Indian Education For All							4,059.60
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
<b>Block Grant Rates</b>							
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
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							29,442.60
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							4,312.08
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							33,754.68
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							9,812.88
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							9,716.06
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]							3,238.25
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							12,954.31
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							42,396.91

County: Carbon  
 District: 0057 Red Lodge 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	66,505.14	0.00
b. FY2006-2007 amount to avoid reversion	0.00	39,005.76	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	4,312.08	0.00

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	89%
* b. BASE Budget .....	1,259,747.40
* c. Maximum Budget Limit .....	1,568,127.81
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	1,507,766.46
* e. Highest Budget With A Vote .....	1,568,127.81
* f. Highest Voted Amount (8e-8d) .....	60,361.35

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2007-2008 BASE Budget .....	1,272,411.98
* b. FY 2007-2008 Maximum Budget .....	1,589,939.48
* c. FY 2007-2008 ANB .....	208
* d. FY 2007-2008 Adopted General Fund Budget .....	1,520,431.04
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	248,019.06

**10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	Elementary	High School
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	29,393,595.00	29,393,595.00
b. FY 2007-08 County ANB (Budgeted) .....	1,087	572
c. County Retirement Mill Value per ANB .....	27.04	51.39
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	N/A	13,069,247.00
e. FY 2007-08 District ANB (Budgeted) .....	N/A	208
f. District Debt Service Mill Value Per ANB .....	N/A	62.83
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

**County:** Carbon  
**District:** 0057 Red Lodge H S

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	510,041.23
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	19,034.86
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	17,724,049.02
(e) District taxable valuation (Tax Year 2007)***	N/A	13,069,247.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	4,655.00

\*\*\* 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:** Carbon  
**District:** 0059 Bridger 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 BRIDGER K-6	98	21,922.00	461,217.40 *	91	21,922.00	428,337.00
M1 BRIDGER 7-8	32	62,083.00	192,936.00 *	28	62,083.00	168,847.00
H1 BRIDGER HS 9-12	69	243,649.00	415,380.00 *	68	243,649.00	409,377.00
<b>2. * DIRECT STATE AID</b>						624,542.76
<b>3. Quality Educator</b>						61,332.80
<b>4. At Risk Student</b>						8,236.19
<b>5. Indian Education For All</b>						4,059.60
<b>6. American Indian Achievement Gap</b>						200.00
<b>7. SPECIAL EDUCATION FUNDING (FY2008-2009):</b>						
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.						
<b>Block Grant Eligibility Status?</b>						Yes
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						29,591.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						15,824.82
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						45,416.12
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						9,862.44
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						9,765.13
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]						3,254.60
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						13,019.73
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						42,611.03

County: Carbon  
 District: 0059 Bridger K-12 Schools

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	51,348.54	35,682.89	87,031.43
b. FY2006-2007 amount to avoid reversion	19,606.07	13,621.06	33,227.13
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	9,335.46	6,489.36	15,824.82

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	1,259,106.05
* c. Maximum Budget Limit .....	1,571,710.67
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	1,571,710.67
* e. Highest Budget With A Vote .....	1,571,710.67
* f. Highest Voted Amount (8e-8d) .....	0.00

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2007-2008 BASE Budget .....	1,193,751.62
* b. FY 2007-2008 Maximum Budget .....	1,487,710.97
* c. FY 2007-2008 ANB .....	192
* d. FY 2007-2008 Adopted General Fund Budget .....	1,510,879.58
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	315,227.96

**10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	Elementary	High School
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	29,393,595.00	29,393,595.00
b. FY 2007-08 County ANB (Budgeted) .....	1,087	572
c. County Retirement Mill Value per ANB .....	27.04	51.39
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	5,588,644.00	5,588,644.00
e. FY 2007-08 District ANB (Budgeted) .....	123	69
f. District Debt Service Mill Value Per ANB .....	45.44	80.99
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68



**County: Carbon**  
**District: 0059 Bridger K-12 Schools**

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	239,897.39	225,845.16
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	12,617.70	7,437.34
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	5,262,414.48	7,814,963.75
(e) District taxable valuation (Tax Year 2007)***	5,588,644.00	5,588,644.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	2,226.00

\*\*\* 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**  
**Revision #1**

**County: 05 Carbon**  
**District: 0060 Joliet 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 JOLIET K-6	184	21,922.00	864,376.80	196	21,922.00	920,514.00 *
E2 Boyd Bonus	0	21,922.00	0.00	3	21,922.00	14,147.40 *
E3 Edgar Bonus	3	10,961.00	14,147.40	5	10,961.00	23,578.00 *
M1 JOLIET 7-8	75	62,083.00	451,387.50	74	62,083.00	445,387.50 *
2. * DIRECT STATE AID .....						679,670.15
3. Quality Educator .....						78,787.80
4. At Risk Student .....						4,926.49
5. Indian Education For All .....						5,671.20
6. American Indian Achievement Gap .....						1,200.00
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						38,959.40
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						3,782.36
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						42,741.76
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						12,984.72
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						12,856.60
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						4,284.96
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						17,141.56
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						56,100.96

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures	87,830.51	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	54,859.85	0.00	0.00
c. Reimbursement for disproportionate costs	3,782.36	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	1,372,029.76
* c. Maximum Budget Limit	1,709,568.63
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,527,574.84
* e. Highest Budget With A Vote	1,709,568.63
* f. Highest Voted Amount (8e-8d)	181,993.79

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2007-2008 BASE Budget	N/A
* b. FY 2007-2008 Maximum Budget	N/A
* c. FY 2007-2008 ANB	N/A
* d. FY 2007-2008 Adopted General Fund Budget	1,509,472.32
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	155,545.08

**10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2007 County Taxable Value	29,393,595.00	29,393,595.00
b. FY 2007-08 County ANB (Budgeted)	1,087	572
c. County Retirement Mill Value per ANB	27.04	51.39
<b>District</b>		
d. Tax Year 2007 District Taxable Value	5,057,617.00	N/A
e. FY 2007-08 District ANB (Budgeted)	280	N/A
f. District Debt Service Mill Value Per ANB	18.06	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

**County: 05 Carbon**  
**District: 0060 Joliet Elem**

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	528,817.74	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	21,535.62	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	11,469,364.02	N/A
(e) District taxable valuation (Tax Year 2007)***	5,057,617.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	6,412.00	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:** Carbon  
**District:** 0061 Joliet 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 JOLIET HS 9-12	140	243,649.00	840,315.00 *	133	243,649.00	798,532.00
2. * DIRECT STATE AID						484,531.91
3. Quality Educator						34,983.00
4. At Risk Student						1,701.07
5. Indian Education For All						2,856.00
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						20,818.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						8,796.96
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						29,614.96
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						6,938.40
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						6,869.94
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						2,289.67
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						9,159.61
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						29,977.61

County: Carbon  
 District: 0061 Joliet 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	57,963.00	0.00
b. FY2006-2007 amount to avoid reversion	0.00	25,178.32	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	8,796.96	0.00

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	98%
* b. BASE Budget .....	951,547.57
* c. Maximum Budget Limit .....	1,189,541.32
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	1,063,072.25
* e. Highest Budget With A Vote .....	1,189,541.32
* f. Highest Voted Amount (8e-8d) .....	126,469.07

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2007-2008 BASE Budget .....	904,842.32
* b. FY 2007-2008 Maximum Budget .....	1,131,576.69
* c. FY 2007-2008 ANB .....	136
* d. FY 2007-2008 Adopted General Fund Budget .....	1,016,367.00
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	111,524.68

**10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	Elementary	High School
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	29,393,595.00	29,393,595.00
b. FY 2007-08 County ANB (Budgeted) .....	1,087	572
c. County Retirement Mill Value per ANB .....	27.04	51.39
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	N/A	5,550,909.00
e. FY 2007-08 District ANB (Budgeted) .....	N/A	136
f. District Debt Service Mill Value Per ANB .....	N/A	40.82
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

**County: Carbon**  
**District: 0061 Joliet H S**

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	363,257.47
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	13,948.52
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	12,636,400.67
(e) District taxable valuation (Tax Year 2007)***	N/A	5,550,909.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	7,085.00

\*\*\* 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:** Carbon  
**District:** 0069 Roberts 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 ROBERTS K-6	59	21,922.00	277,901.80	68	21,922.00	320,232.40 *
M1 ROBERTS 7-8	22	62,083.00	132,698.50	22	62,083.00	132,698.50 *
H1 ROBERTS HS 9-12	49	243,649.00	295,225.00	58	243,649.00	349,319.50 *
<b>2. * DIRECT STATE AID</b>						505,067.27
<b>3. Quality Educator</b>						50,953.50
<b>4. At Risk Student</b>						0.00
<b>5. Indian Education For All</b>						3,019.20
<b>6. American Indian Achievement Gap</b>						0.00
<b>7. SPECIAL EDUCATION FUNDING (FY2008-2009):</b>						
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.						
<b>Block Grant Eligibility Status?</b>						Yes
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						19,331.00
* 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]						19,331.00
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						6,442.80
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						6,379.23
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						2,126.13
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						8,505.36
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						27,836.36



County: Carbon  
 District: 0069 Roberts 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	20,413.98	16,039.55	36,453.53
b. FY2006-2007 amount to avoid reversion	17,748.65	13,827.44	31,576.09
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 .....	987,536.74
* c. Maximum Budget Limit .....	1,222,538.46
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	1,049,536.74
* e. Highest Budget With A Vote .....	1,222,538.46
* f. Highest Voted Amount (8e-8d) .....	173,001.72

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2007-2008 BASE Budget .....	999,200.09
* b. FY 2007-2008 Maximum Budget .....	1,237,888.57
* c. FY 2007-2008 ANB .....	156
* d. FY 2007-2008 Adopted General Fund Budget .....	1,061,200.09
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	62,000.00

**10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	29,393,595.00	29,393,595.00
b. FY 2007-08 County ANB (Budgeted) .....	1,087	572
c. County Retirement Mill Value per ANB .....	27.04	51.39
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	1,506,573.00	1,506,573.00
e. FY 2007-08 District ANB (Budgeted) .....	94	62
f. District Debt Service Mill Value Per ANB .....	16.03	24.30
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

**County: Carbon**  
**District: 0069 Roberts K-12 Schools**

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	191,827.90	211,442.94
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	7,290.30	4,374.18
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	4,149,623.29	7,229,873.52
(e) District taxable valuation (Tax Year 2007)***	1,506,573.00	1,506,573.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	2,643.00	5,723.00

\*\*\* 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**  
**Revision #1**

**County: 05 Carbon**  
**District: 0071 Fromberg 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 FROMBERG K-6	68	21,922.00	320,232.40	79	21,922.00	371,947.80 *
E2 Edgar Bonus	3	10,961.00	14,147.40	5	10,961.00	23,578.00 *
M1 FROMBERG 7-8	32	62,083.00	192,936.00	34	62,083.00	204,977.50 *
2. * DIRECT STATE AID .....						310,874.77
3. Quality Educator .....						34,979.96
4. At Risk Student .....						5,593.11
5. Indian Education For All .....						2,407.20
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						15,316.10
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						15,316.10
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						5,104.68
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						5,054.31
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						1,684.54
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						6,738.85
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						22,054.95

**County: 05 Carbon**  
**District: 0071 Fromberg Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures	36,876.72	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	25,834.62	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)] .....	100%
* b. BASE Budget .....	622,840.12
* c. Maximum Budget Limit .....	774,186.45
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	735,689.47
* e. Highest Budget With A Vote .....	774,186.45
* f. Highest Voted Amount (8e-8d) .....	38,496.98

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2007-2008 BASE Budget .....	N/A
* b. FY 2007-2008 Maximum Budget .....	N/A
* c. FY 2007-2008 ANB .....	N/A
* d. FY 2007-2008 Adopted General Fund Budget .....	745,608.77
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	112,849.35

**10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2007 County Taxable Value	29,393,595.00	29,393,595.00
b. FY 2007-08 County ANB (Budgeted) .....	1,087	572
c. County Retirement Mill Value per ANB .....	27.04	51.39
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	2,341,925.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	126	N/A
f. District Debt Service Mill Value Per ANB .....	18.59	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

**County: 05 Carbon**  
**District: 0071 Fromberg Elem**

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	247,399.25	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	9,474.65	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	5,353,252.08	N/A
(e) District taxable valuation (Tax Year 2007)***	2,341,925.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	3,011.00	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:** Carbon  
**District:** 0072 Fromberg 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 FROMBERG HS 9-12	45	243,649.00	271,170.00	49	243,649.00	295,225.00 *	
2. * DIRECT STATE AID						240,876.68	
3. Quality Educator						23,955.75	
4. At Risk Student						2,658.42	
5. Indian Education For All						999.60	
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	
<b>Block Grant Rates</b>							
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	
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						6,691.50	
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A	
c. Reimbursement for Disproportionate Costs						3,636.14	
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						10,327.64	
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,230.20	
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]						2,208.19	
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]						735.97	
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,944.16	
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						9,635.66	

County: Carbon  
 District: 0072 Fromberg 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	22,358.18	0.00
b. FY2006-2007 amount to avoid reversion	0.00	9,287.08	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	3,636.14	0.00

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	474,463.75
* c. Maximum Budget Limit .....	589,773.25
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	591,376.00
* e. Highest Budget With A Vote .....	622,771.80
* f. Highest Voted Amount (8e-8d) .....	31,395.80

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2007-2008 BASE Budget .....	505,859.55
* b. FY 2007-2008 Maximum Budget .....	626,239.13
* c. FY 2007-2008 ANB .....	57
* d. FY 2007-2008 Adopted General Fund Budget .....	622,771.80
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	116,912.25

**10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	Elementary	High School
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	29,393,595.00	29,393,595.00
b. FY 2007-08 County ANB (Budgeted) .....	1,087	572
c. County Retirement Mill Value per ANB .....	27.04	51.39
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	N/A	2,328,103.00
e. FY 2007-08 District ANB (Budgeted) .....	N/A	57
f. District Debt Service Mill Value Per ANB .....	N/A	40.84
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

County: Carbon  
 District: 0072 Fromberg H S

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	201,150.34
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	5,965.94
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	6,938,395.38
(e) District taxable valuation (Tax Year 2007)***	N/A	2,328,103.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	4,610.00

\*\*\* 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:** Carbon  
**District:** 0073 Edgar 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 EDGAR K-8	5	21,922.00	23,578.00	9	21,922.00	42,436.80 *
2. * DIRECT STATE AID .....						28,768.38
3. Quality Educator .....						0.00
4. At Risk Student .....						202.38
5. Indian Education For All .....						183.60
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						743.50
* 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] .....						743.50
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						247.80
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						245.36
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] .....						81.77
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						327.13
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,070.63

**County: Carbon**  
**District: 0073 Edgar Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures	173.41	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	2,270.18	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 .....	53,013.04
* c. Maximum Budget Limit .....	66,231.76
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	72,554.29
* e. Highest Budget With A Vote .....	82,739.23
* f. Highest Voted Amount (8e-8d) .....	10,184.94

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2007-2008 BASE Budget .....	63,197.98
* b. FY 2007-2008 Maximum Budget .....	78,199.06
* c. FY 2007-2008 ANB .....	11
* d. FY 2007-2008 Adopted General Fund Budget .....	82,739.23
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	19,541.25

**10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	29,393,595.00	29,393,595.00
b. FY 2007-08 County ANB (Budgeted) .....	1,087	572
c. County Retirement Mill Value per ANB .....	27.04	51.39
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	3,168,185.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	11	N/A
f. District Debt Service Mill Value Per ANB .....	288.02	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

**County: Carbon**  
**District: 0073 Edgar Elem**

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	25,291.74	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	767.40	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	543,072.48	N/A
(e) District taxable valuation (Tax Year 2007)***	3,168,185.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	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:** Carbon  
**District:** 0076 Belfry 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	*Per ANB Entitlement
E1 BELFRY K-6	33	21,922.00	155,522.40	32	21,922.00	150,812.80 *	
M1 BELFRY 7-8	9	62,083.00	54,315.00	14	62,083.00	84,472.50 *	
H1 BELFRY HS 9-12	35	243,649.00	210,997.50	38	243,649.00	229,054.50 *	
2. * DIRECT STATE AID							354,021.23
3. Quality Educator							41,067.00
4. At Risk Student							1,975.72
5. Indian Education For All							1,713.60
6. American Indian Achievement Gap							200.00
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
<b>Block Grant Rates</b>							
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
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							11,449.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							3,165.07
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							14,614.97
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							3,816.12
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							3,778.47
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]							1,259.32
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							5,037.79
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							16,487.69

**County: Carbon**  
**District: 0076 Belfry 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	17,168.62	17,869.38	35,038.00
b. FY2006-2007 amount to avoid reversion	9,287.08	9,699.84	18,986.92
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	1,560.32	1,604.75	3,165.07

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	700,538.77
* c. Maximum Budget Limit .....	869,996.18
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	843,132.44
* e. Highest Budget With A Vote .....	936,738.40
* f. Highest Voted Amount (8e-8d) .....	93,605.96

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2007-2008 BASE Budget .....	711,517.10
* b. FY 2007-2008 Maximum Budget .....	877,894.49
* c. FY 2007-2008 ANB .....	90
* d. FY 2007-2008 Adopted General Fund Budget .....	936,738.40
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	142,593.67

**10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:**

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	29,393,595.00	29,393,595.00
b. FY 2007-08 County ANB (Budgeted) .....	1,087	572
c. County Retirement Mill Value per ANB .....	27.04	51.39
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	1,350,119.00	1,350,119.00
e. FY 2007-08 District ANB (Budgeted) .....	50	40
f. District Debt Service Mill Value Per ANB .....	27.00	33.75
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68

**County: Carbon**  
**District: 0076 Belfry K-12 Schools**

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	118,147.16	166,122.51
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	3,530.04	2,378.94
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	2,535,752.85	5,644,798.58
(e) District taxable valuation (Tax Year 2007)***	1,350,119.00	1,350,119.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	1,186.00	4,295.00

\*\*\* 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:** Carbon  
**District:** 1231 Luther 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 LUTHER K-8	44	21,922.00	207,314.80 *	43	21,922.00	202,607.40
2. * DIRECT STATE AID .....						102,468.85
3. Quality Educator .....						15,210.00
4. At Risk Student .....						0.00
5. Indian Education For All .....						897.60
6. American Indian Achievement Gap .....						1,000.00
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* 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 .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						6,542.80
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,180.64
<b>Required Local Match</b>						
* 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
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						9,421.53

County: Carbon  
 District: 1231 Luther Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures	9,542.30	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	8,874.33	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 .....	210,529.22
* c. Maximum Budget Limit .....	259,429.78
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	210,529.22
* e. Highest Budget With A Vote .....	259,429.78
* f. Highest Voted Amount (8e-8d) .....	48,900.56

**9. PRIOR YEAR INFORMATION FOR BUDGETING:**

* a. FY 2007-2008 BASE Budget .....	193,815.90
* b. FY 2007-2008 Maximum Budget .....	239,323.26
* c. FY 2007-2008 ANB .....	42
* d. FY 2007-2008 Adopted General Fund Budget .....	193,815.90
* 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
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	29,393,595.00	29,393,595.00
b. FY 2007-08 County ANB (Budgeted) .....	1,087	572
c. County Retirement Mill Value per ANB .....	27.04	51.39
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	1,219,340.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	42	N/A
f. District Debt Service Mill Value Per ANB .....	29.03	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	24.33	49.85
h. Facility Guaranteed Mill Value per ANB .....	28.15	57.68



County: Carbon  
 District: 1231 Luther 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	75,342.84	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	3,223.08	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	1,637,313.77	N/A
(e) District taxable valuation (Tax Year 2007)***	1,219,340.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	418.00	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.