



**PRELIMINARY BUDGET DATA SHEET**  
**FY 2008-2009**  
**Revision #1**

**County: 18 Glacier**  
**District: 0400 Browning 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 BROWNING K-6	1,028	21,922.00	4,742,553.60	1,011	21,922.00	4,665,778.20 *
E2 BABB K-8	40	21,922.00	188,484.00	37	21,922.00	174,358.80 *
M1 BROWNING 7-8	239	62,083.00	1,428,622.50	265	62,083.00	1,582,315.00 *
2. * DIRECT STATE AID						2,918,185.42
3. Quality Educator						420,173.21
4. At Risk Student						150,449.74
5. Indian Education For All						26,785.20
6. American Indian Achievement Gap						247,200.00
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]						194,350.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						64,774.92
c. Reimbursement for Disproportionate Costs						235,976.37
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						495,102.19
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						64,135.80
f(ii) District's Required Match for RSBG [7b X 0.33]						21,375.72
* 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)]						85,511.52
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						344,637.34

County: 18 Glacier  
 District: 0400 Browning Elem

**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	1,044,525.52	0.00	0.00
b. FY2006-2007 amount to avoid reversion	318,195.42	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	235,976.37	0.00	0.00

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	80%
* b. BASE Budget	6,760,454.42
* c. Maximum Budget Limit	8,264,171.09
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	7,109,009.08
* e. Highest Budget With A Vote	8,264,171.09
* f. Highest Voted Amount (8e-8d)	1,155,162.01

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

* a. FY 2007-2008 BASE Budget	6,710,399.45
* b. FY 2007-2008 Maximum Budget	8,313,384.78
* c. FY 2007-2008 ANB	1,322
* d. FY 2007-2008 Adopted General Fund Budget	7,058,954.11
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	348,554.66

**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	20,665,199.00	20,665,199.00
b. FY 2007-08 County ANB (Budgeted)	1,953	907
c. County Retirement Mill Value per ANB	10.58	22.78
<b>District</b>		
d. Tax Year 2007 District Taxable Value	5,595,270.00	N/A
e. FY 2007-08 District ANB (Budgeted)	1,322	N/A
f. District Debt Service Mill Value Per ANB	4.23	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: 18 Glacier  
 District: 0400 Browning 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	2,261,042.10	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	214,627.77	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	51,592,960.09	N/A
(e) District taxable valuation (Tax Year 2007)***	5,595,270.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	45,998.00	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: 18 Glacier**  
**District: 0401 Browning 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 BROWNING HS 9-12	601	243,649.00	3,538,087.00	611	243,649.00	3,595,429.50 *
2. * DIRECT STATE AID .....						1,716,068.09
3. Quality Educator .....						172,101.15
4. At Risk Student .....						33,002.09
5. Indian Education For All .....						12,464.40
6. American Indian Achievement Gap .....						118,800.00
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
<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] .....						89,368.70
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						29,785.56
c. Reimbursement for Disproportionate Costs .....						120,944.09
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						240,098.35
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						29,491.67
f(ii) District's Required Match for RSBG [7b X 0.33] .....						9,829.23
* 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)] .....						39,320.90
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						158,475.16

County: 18 Glacier  
 District: 0401 Browning H S

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	0.00	530,741.79	0.00
b. FY2006-2007 amount to avoid reversion	0.00	159,860.16	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	120,944.09	0.00

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	3,743,768.13
* c. Maximum Budget Limit	4,655,642.84
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	3,743,768.13
* e. Highest Budget With A Vote	4,655,642.84
* f. Highest Voted Amount (8e-8d)	911,874.71

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

* a. FY 2007-2008 BASE Budget	3,636,008.16
* b. FY 2007-2008 Maximum Budget	4,516,585.69
* c. FY 2007-2008 ANB	615
* d. FY 2007-2008 Adopted General Fund Budget	3,636,008.16
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	0.00

**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	20,665,199.00	20,665,199.00
b. FY 2007-08 County ANB (Budgeted)	1,953	907
c. County Retirement Mill Value per ANB	10.58	22.78
<b>District</b>		
d. Tax Year 2007 District Taxable Value	N/A	7,527,371.00
e. FY 2007-08 District ANB (Budgeted)	N/A	615
f. District Debt Service Mill Value Per ANB	N/A	12.24
<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: 18 Glacier**  
**District: 0401 Browning 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	1,322,572.57
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	87,496.42
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	47,237,311.17
(e) District taxable valuation (Tax Year 2007)***	N/A	7,527,371.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	39,710.00

\*\*\* 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:**           **Glacier**  
**District:**   **0402 Cut Bank 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. <b>CERTIFIED ANB</b>	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 CUT BANK K-8	424	21,922.00	1,981,648.80	430	21,922.00	2,009,433.00 *
M1 CUT BANK 7-8	127	62,083.00	762,698.50	123	62,083.00	738,799.50 *
<b>2. * DIRECT STATE AID</b>						1,266,010.17
<b>3. Quality Educator</b>						152,531.96
<b>4. At Risk Student</b>						38,170.57
<b>5. Indian Education For All</b>						11,281.20
<b>6. American Indian Achievement Gap</b>						41,400.00
<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]						81,933.70
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						99,225.32
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						181,159.02
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						27,307.56
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						27,038.12
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]						9,011.49
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						36,049.61
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						117,983.31

County: Glacier  
 District: 0402 Cut Bank Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures	401,085.75	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	107,111.07	0.00	0.00
c. Reimbursement for disproportionate costs	99,225.32	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 .....	2,773,719.38
* c. Maximum Budget Limit .....	3,465,246.83
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	3,508,950.72
* e. Highest Budget With A Vote .....	3,508,950.72
* f. Highest Voted Amount (8e-8d) .....	0.00

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

* a. FY 2007-2008 BASE Budget .....	2,736,479.03
* b. FY 2007-2008 Maximum Budget .....	3,417,823.07
* c. FY 2007-2008 ANB .....	562
* d. FY 2007-2008 Adopted General Fund Budget .....	3,505,730.60
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	769,251.57

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	20,665,199.00	20,665,199.00
b. FY 2007-08 County ANB (Budgeted) .....	1,953	907
c. County Retirement Mill Value per ANB .....	10.58	22.78
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	13,027,469.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	562	N/A
f. District Debt Service Mill Value Per ANB .....	23.18	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: Glacier  
 District: 0402 Cut Bank 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	985,215.02	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	82,099.04	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	22,242,825.01	N/A
(e) District taxable valuation (Tax Year 2007)***	13,027,469.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	9,215.00	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:**           **Glacier**  
**District:**   **0403 Cut Bank 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. <b>CERTIFIED ANB</b>	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 <b>CUT BANK HS 9-12</b>	261	243,649.00	1,558,692.00	273	243,649.00	1,629,537.00 *
<b>2.    * DIRECT STATE AID</b> .....						837,314.14
<b>3.    Quality Educator</b> .....						74,970.09
<b>4.    At Risk Student</b> .....						9,940.97
<b>5.    Indian Education For All</b> .....						5,569.20
<b>6.    American Indian Achievement Gap</b> .....						18,200.00
<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] .....						38,810.70
* b.    Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c.    Reimbursement for Disproportionate Costs .....						11,471.47
* d.    Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						50,282.17
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e.    Related Services Block Grant Entitlement (Paid Directly to Coop) .....						12,935.16
<b>Required Local Match</b>						
* f(i).  District's Required Match for IBG [7a X 0.33] .....						12,807.53
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] .....						4,268.60
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						17,076.13
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g.    Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						55,886.83

County: Glacier  
 District: 0403 Cut Bank 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	113,003.17	0.00
b. FY2006-2007 amount to avoid reversion	0.00	59,024.59	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	11,471.47	0.00

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	1,682,798.16
* c. Maximum Budget Limit .....	2,095,365.76
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	2,180,926.33
* e. Highest Budget With A Vote .....	2,213,038.59
* f. Highest Voted Amount (8e-8d) .....	32,112.26

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

* a. FY 2007-2008 BASE Budget .....	1,714,486.88
* b. FY 2007-2008 Maximum Budget .....	2,119,025.25
* c. FY 2007-2008 ANB .....	292
* d. FY 2007-2008 Adopted General Fund Budget .....	2,212,615.05
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	498,128.17

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	20,665,199.00	20,665,199.00
b. FY 2007-08 County ANB (Budgeted) .....	1,953	907
c. County Retirement Mill Value per ANB .....	10.58	22.78
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	N/A	13,137,828.00
e. FY 2007-08 District ANB (Budgeted) .....	N/A	292
f. District Debt Service Mill Value Per ANB .....	N/A	44.99
<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: Glacier  
 District: 0403 Cut Bank 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	680,132.51
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	21,936.18
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	23,519,301.12
(e) District taxable valuation (Tax Year 2007)***	N/A	13,137,828.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	10,381.00

\*\*\* 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:**           **Glacier**  
**District:**   **0404 East Glacier Park 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. <b>CERTIFIED ANB</b>	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 EAST GLACIER PARK	38	21,922.00	179,067.40 *	36	21,922.00	169,650.00
2.    * <b>DIRECT STATE AID</b> .....						89,842.26
3. <b>Quality Educator</b> .....						14,279.15
4. <b>At Risk Student</b> .....						4,050.70
5. <b>Indian Education For All</b> .....						775.20
6. <b>American Indian Achievement Gap</b> .....						5,600.00
7. <b>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] .....						5,650.60
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						1,883.28
c. Reimbursement for Disproportionate Costs .....						8,443.05
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						15,976.93
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						1,864.70
f(ii) District's Required Match for RSBG [7b X 0.33] .....						621.48
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						2,486.18
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						10,020.06

County: **Glacier**  
 District: **0404 East Glacier Park Elem**

**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	32,726.41	0.00	0.00
b. FY2006-2007 amount to avoid reversion	8,132.79	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	8,443.05	0.00	0.00

**8. FY2009 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	207,864.27
* c. Maximum Budget Limit .....	257,648.31
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	352,598.65
* e. Highest Budget With A Vote .....	352,598.65
* f. Highest Voted Amount (8e-8d) .....	0.00

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

* a. FY 2007-2008 BASE Budget .....	199,001.42
* b. FY 2007-2008 Maximum Budget .....	242,231.66
* c. FY 2007-2008 ANB .....	37
* d. FY 2007-2008 Adopted General Fund Budget .....	352,406.04
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget .....	153,404.62

**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 .....	20,665,199.00	20,665,199.00
b. FY 2007-08 County ANB (Budgeted) .....	1,953	907
c. County Retirement Mill Value per ANB .....	10.58	22.78
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	1,932,101.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	37	N/A
f. District Debt Service Mill Value Per ANB .....	52.22	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: **Glacier**  
 District: **0404 East Glacier Park 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	67,274.67	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	5,844.89	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	1,523,811.63	N/A
(e) District taxable valuation (Tax Year 2007)***	1,932,101.00	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:**           **Glacier**  
**District:** **1222 Mountain View 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. <b>CERTIFIED ANB</b>	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 MOUNTAIN VIEW K-8	31	21,922.00	146,103.00*	31	21,922.00	146,103.00
2.    * <b>DIRECT STATE AID</b> .....						75,107.18
3. <b>Quality Educator</b> .....						6,084.00
4. <b>At Risk Student</b> .....						0.00
5. <b>Indian Education For All</b> .....						632.40
6. <b>American Indian Achievement Gap</b> .....						0.00
7. <b>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] .....						4,609.70
* 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] .....						4,609.70
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,536.36
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						1,521.20
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] .....						507.00
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						2,028.20
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						6,637.90



County: Glacier  
 District: 1222 Mountain View Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	6,192.00	0.00	0.00
b. FY2006-2007 amount to avoid reversion	6,191.39	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	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 .....	148,204.52
* c. Maximum Budget Limit .....	183,960.65
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	148,204.52
* e. Highest Budget With A Vote .....	183,960.65
* f. Highest Voted Amount (8e-8d) .....	35,756.13

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

* a. FY 2007-2008 BASE Budget .....	147,960.00
* b. FY 2007-2008 Maximum Budget .....	183,652.48
* c. FY 2007-2008 ANB .....	32
* d. FY 2007-2008 Adopted General Fund Budget .....	147,960.00
* 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
<b>County</b>		
a. Tax Year 2007 County Taxable Value .....	20,665,199.00	20,665,199.00
b. FY 2007-08 County ANB (Budgeted) .....	1,953	907
c. County Retirement Mill Value per ANB .....	10.58	22.78
<b>District</b>		
d. Tax Year 2007 District Taxable Value .....	110,359.00	N/A
e. FY 2007-08 District ANB (Budgeted) .....	32	N/A
f. District Debt Service Mill Value Per ANB .....	3.45	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: Glacier  
 District: 1222 Mountain View 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	59,204.74	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	2,455.68	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	1,285,003.15	N/A
(e) District taxable valuation (Tax Year 2007)***	110,359.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	1,175.00	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.

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