



**PRELIMINARY BUDGET DATA SHEET**  
**FY 2010-2011**

**County: 55 Wibaux**  
**District: 0964 Wibaux 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 FY2011 final budget form.

1. CERTIFIED ANB	FY 2010-2011			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 WIBAUX K-6	71	23,257.00	354,716.00	76	23,257.00	379,658.00*
M1 WIBAUX 7-8	26	65,863.00	166,367.50	24	65,863.00	153,582.00*
H1 WIBAUX HS 9-12	47	258,487.00	300,494.50	51	258,487.00	326,017.50*
2. * DIRECT STATE AID .....						539,468.44
3. Quality Educator .....						59,982.16
4. At Risk Student .....						0.00
5. * Indian Education For All .....						3,080.40
6. American Indian Achievement Gap .....						200.00
7. SPECIAL EDUCATION FUNDING (FY2010-2011):						
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 .....						150.60
Related Services Block Grant Rate [RSBG] per ANB .....						50.20
Threshold to Determine Disproportionate Costs .....						1.551088257
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						21,686.40
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						11,675.06
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						33,361.46
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						7,228.80
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						7,156.52
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] .....						2,385.50
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						9,542.02
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						31,228.42

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**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2008-2009 allowable cost expenditures Total K-12 expenditures prorated by FY09 ANB	50,989.50	28,681.60	79,671.10
b. FY2008-2009 amount to avoid reversion	20,770.21	11,776.91	32,547.12
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.551088257 ) then [a - (b * 1.551088257)] * 0.4	7,509.23	4,165.83	11,675.06

**8. FY2011 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,078,351.72
*c. Maximum Budget Limit	1,344,078.78
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,378,935.32
*e. Highest Budget With A Vote	1,382,562.88
*f. Highest Voted Amount (8e-8d)	3,627.56

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

*a. FY 2009-2010 BASE Budget	1,080,735.68
*b. FY 2009-2010 Maximum Budget	1,347,018.24
*c. FY 2009-2010 ANB	158
*d. FY 2009-2010 Adopted General Fund Budget	1,382,562.88
*e. FY 2009-2010 Over-BASE Levy As Submitted On Budget	300,583.60

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2009 County Taxable Value	3,481,910	3,481,910
b. FY 2009-10 County ANB (Budgeted)	104	54
c. County Retirement Mill Value per ANB	33.48	64.48
<b>District</b>		
d. Tax Year 2009 District Taxable Value	3,481,910	3,481,910
e. FY 2009-10 District ANB (Budgeted)	104	54
f. District Debt Service Mill Value Per ANB	33.48	64.48
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.27	55.76
h. Facility Guaranteed Mill Value per ANB	30.39	64.52

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2009)***	2,196,934,101	2,196,934,101
(b) 2009-10 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)	199,286,043.81	120,362,729.97
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.28	35.23

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.28	35.23
(b) 2009-10 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	220,594.00	206,863.00
(c) 40% of 2009-10 District special education allowable cost payment plus district prorated coop cost payment	10,795.47	5,269.23
(d) District's FY 2010-11 guaranteed tax base (a) x [(b) + (c)]	4,923,967.92	7,473,418.46
(e) District taxable valuation (Tax Year 2009)***	3,481,910	3,481,910
(f) If (d) is greater than (e), then: DISTRICT's FY2010-11 GTB subsidy per BASE mill [(d) - (e)] x .001	1,442.00	3,992.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per MCA, 20-9-366(2)(a), GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.