



**PRELIMINARY BUDGET DATA SHEET  
FY 2013-2014**

**Legislative Revision**

**County: 17 Garfield**

**District: 0377 Jordan 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 FY2014 final budget form.

1. CERTIFIED ANB	FY 2013-2014			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 JORDAN K-6	77	40,000.00	393,654.80	76	40,000.00	388,550.00*
M1 JORDAN 7-8	24	80,000.00	157,182.00	31	80,000.00	202,972.50*
2. * DIRECT STATE AID .....						318,050.56
3. Quality Educator .....						35,484.93
4. At Risk Student .....						2,505.41
5. * Indian Education For All .....						2,182.80
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						1,070.00
8. SPECIAL EDUCATION FUNDING (FY2013-2014):						
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 .....						150.41
Related Services Block Grant Rate [RSBG] per ANB .....						50.13
Threshold to Determine Disproportionate Costs .....						1.746574542
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						15,191.41
* 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) [8a + 8b + 8c] .....						15,191.41
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						5,063.13
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						5,013.17
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						1,670.83
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						6,684.00
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						21,875.41

County: 17 Garfield  
 District: 0377 Jordan Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	30,503.28	0.00	0.00
b. FY2011-2012 amount to avoid reversion	25,581.33	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.746574542 ) then [a - (b * 1.746574542)] * 0.4	0.00	0.00	0.00

**9. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	633,754.37
*c. Maximum Budget Limit	783,147.96
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	815,286.71
*e. Highest Budget With A Vote	815,286.71
*f. Highest Voted Amount (9e-9d)	0.00

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

*a. FY 2012-2013 BASE Budget	607,283.12
*b. FY 2012-2013 Maximum Budget	750,270.29
*c. FY 2012-2013 ANB	107
*d. FY 2012-2013 Adopted General Fund Budget	799,832.66
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13	192,549.54

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2012 County Taxable Value	5,256,949	5,256,949
b. FY 2012-13 County ANB (Budgeted)	137	58
c. County Retirement Mill Value per ANB	38.37	90.64
<b>District</b>		
d. Tax Year 2012 District Taxable Value	1,573,806	N/A
e. FY 2012-13 District ANB (Budgeted)	107	N/A
f. District Debt Service Mill Value Per ANB	14.71	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

County: 17 Garfield  
 District: 0377 Jordan Elem

**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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.90	N/A
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	239,883.20	N/A
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	8,086.87	N/A
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	5,430,544.53	N/A
(e) District taxable valuation (Tax Year 2012)***	1,573,806	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 GTB subsidy per BASE mill [(d) - (e)] x .001	3,857.00	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.



# PRELIMINARY BUDGET DATA SHEET

## FY 2013-2014

### Legislative Revision

**County: 17 Garfield**

**District: 0378 Garfield County 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 FY2014 final budget form.

1. CERTIFIED ANB	FY 2013-2014			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 GARFIELD CO HS 9-12	66	290,000.00	431,557.50*	59	290,000.00	385,889.50
2. * DIRECT STATE AID .....						322,536.20
3. Quality Educator .....						24,646.28
4. At Risk Student .....						1,629.39
5. * Indian Education For All .....						1,346.40
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						660.00
8. SPECIAL EDUCATION FUNDING (FY2013-2014):						
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 .....						150.41
Related Services Block Grant Rate [RSBG] per ANB .....						50.13
Threshold to Determine Disproportionate Costs .....						1.746574542
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						9,927.06
* 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) [8a + 8b + 8c] .....						9,927.06
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,308.58
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						3,275.93
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						1,091.83
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						4,367.76
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						14,294.82

County: 17 Garfield  
 District: 0378 Garfield County H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	0.00	14,017.40	0.00
b. FY2011-2012 amount to avoid reversion	0.00	11,273.13	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.746574542 ) then [a - (b * 1.746574542)] * 0.4	0.00	0.00	0.00

**9. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	79%
*b. BASE Budget	620,749.39
*c. Maximum Budget Limit	770,222.79
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	770,222.79
*e. Highest Budget With A Vote	770,222.79
*f. Highest Voted Amount (9e-9d)	0.00

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

*a. FY 2012-2013 BASE Budget	550,596.19
*b. FY 2012-2013 Maximum Budget	684,161.92
*c. FY 2012-2013 ANB	58
*d. FY 2012-2013 Adopted General Fund Budget	685,518.84
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13	178,950.77

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2012 County Taxable Value	5,256,949	5,256,949
b. FY 2012-13 County ANB (Budgeted)	137	58
c. County Retirement Mill Value per ANB	38.37	90.64
<b>District</b>		
d. Tax Year 2012 District Taxable Value	N/A	5,256,949
e. FY 2012-13 District ANB (Budgeted)	N/A	58
f. District Debt Service Mill Value Per ANB	N/A	90.64
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

County: 17 Garfield  
 District: 0378 Garfield County H S

**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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	39.09
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	225,292.90
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	N/A	4,643.94
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	N/A	8,988,231.08
(e) District taxable valuation (Tax Year 2012)***	N/A	5,256,949
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,731.00

\*\*\* 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.



**PRELIMINARY BUDGET DATA SHEET  
FY 2013-2014**

**Legislative Revision**

**County: 17 Garfield**

**District: 0385 Pine Grove 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 FY2014 final budget form.

1. CERTIFIED ANB	FY 2013-2014			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 PINE GROVE K-8	5	40,000.00	25,598.00*	5	40,000.00	25,598.00
2. * DIRECT STATE AID .....						29,322.31
3. Quality Educator .....						3,042.00
4. At Risk Student .....						0.00
5. * Indian Education For All .....						102.00
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						50.00
8. SPECIAL EDUCATION FUNDING (FY2013-2014):						
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 .....						150.41
Related Services Block Grant Rate [RSBG] per ANB .....						50.13
Threshold to Determine Disproportionate Costs .....						1.746574542
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						752.05
* 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) [8a + 8b + 8c] .....						752.05
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						250.65
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						248.18
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						82.71
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						330.89
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						1,082.94

County: 17 Garfield  
 District: 0385 Pine Grove Elem

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	1,387.16	0.00	0.00
b. FY2011-2012 amount to avoid reversion	867.17	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.746574542 ) then [a - (b * 1.746574542)] * 0.4	0.00	0.00	0.00

**9. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
*b. BASE Budget .....	56,825.53
*c. Maximum Budget Limit .....	70,296.08
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	56,825.53
*e. Highest Budget With A Vote .....	70,296.08
*f. Highest Voted Amount (9e-9d) .....	13,470.55

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

*a. FY 2012-2013 BASE Budget .....	45,892.86
*b. FY 2012-2013 Maximum Budget .....	57,325.88
*c. FY 2012-2013 ANB .....	5
*d. FY 2012-2013 Adopted General Fund Budget .....	45,892.86
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13 ..	0.00

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2012 County Taxable Value	5,256,949	5,256,949
b. FY 2012-13 County ANB (Budgeted)	137	58
c. County Retirement Mill Value per ANB	38.37	90.64
<b>District</b>		
d. Tax Year 2012 District Taxable Value	313,373	N/A
e. FY 2012-13 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	62.67	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

County: 17 Garfield  
 District: 0385 Pine Grove Elem

**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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.90	N/A
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,285.00	N/A
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	1,093.22	N/A
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	402,483.02	N/A
(e) District taxable valuation (Tax Year 2012)***	313,373	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 GTB subsidy per BASE mill [(d) - (e)] x .001	89.00	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.



# PRELIMINARY BUDGET DATA SHEET

## FY 2013-2014

### Legislative Revision

**County: 17 Garfield**

**District: 0386 Kester 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 FY2014 final budget form.

*Budget Unit	FY 2013-2014			3 Year Avg ANB		
	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 KESTER 1-8	7	40,000.00	35,835.80*	7	40,000.00	35,835.80
<b>2. * DIRECT STATE AID</b> .....						33,898.60
<b>3. Quality Educator</b> .....						3,042.00
<b>4. At Risk Student</b> .....						0.00
<b>5. * Indian Education For All</b> .....						142.80
<b>6. American Indian Achievement Gap</b> .....						0.00
<b>7. * Data For Achievement</b> .....						70.00
<b>8. SPECIAL EDUCATION FUNDING (FY2013-2014):</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 .....						150.41
Related Services Block Grant Rate [RSBG] per ANB .....						50.13
Threshold to Determine Disproportionate Costs .....						1.746574542
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,052.87
* 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) [8a + 8b + 8c] .....						1,052.87
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						350.91
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						347.45
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						115.80
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						463.25
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						1,516.12

County: 17 Garfield  
 District: 0386 Kester Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	2,080.75	0.00	0.00
b. FY2011-2012 amount to avoid reversion	1,300.75	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.746574542 ) then [a - (b * 1.746574542)] * 0.4	0.00	0.00	0.00

**9. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	65,537.82
*c. Maximum Budget Limit	81,547.25
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	65,537.82
*e. Highest Budget With A Vote	81,547.25
*f. Highest Voted Amount (9e-9d)	16,009.43

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

*a. FY 2012-2013 BASE Budget	51,857.03
*b. FY 2012-2013 Maximum Budget	64,400.40
*c. FY 2012-2013 ANB	7
*d. FY 2012-2013 Adopted General Fund Budget	51,857.03
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2012 County Taxable Value	5,256,949	5,256,949
b. FY 2012-13 County ANB (Budgeted)	137	58
c. County Retirement Mill Value per ANB	38.37	90.64
<b>District</b>		
d. Tax Year 2012 District Taxable Value	427,565	N/A
e. FY 2012-13 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value Per ANB	61.08	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

County: 17 Garfield  
 District: 0386 Kester Elem

**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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.90	N/A
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	20,867.17	N/A
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	480.41	N/A
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	467,512.00	N/A
(e) District taxable valuation (Tax Year 2012)***	427,565	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 GTB subsidy per BASE mill [(d) - (e)] x .001	40.00	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.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2013-2014**

**Revision #1**

**FTK Transition**

**County: 17 Garfield**

**District: 0387 Cohagen 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 FY2014 final budget form.

1. CERTIFIED ANB	FY 2013-2014			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 COHAGEN K-8	8	40,000.00	40,954.40	9	40,000.00	46,072.80*
2. * DIRECT STATE AID .....						19,237.27
3. Quality Educator .....						3,042.00
4. At Risk Student .....						1,149.48
5. * Indian Education For All .....						183.60
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						90.00
8. SPECIAL EDUCATION FUNDING (FY2013-2014):						
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 .....						150.41
Related Services Block Grant Rate [RSBG] per ANB .....						50.13
Threshold to Determine Disproportionate Costs .....						1.746574542
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,203.28
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						1,773.15
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						2,976.43
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						401.04
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						397.08
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						132.34
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						529.42
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						1,732.70

County: 17 Garfield  
 District: 0387 Cohagen Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	6,704.74	0.00	0.00
b. FY2011-2012 amount to avoid reversion	1,300.75	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.746574542 ) then [a - (b * 1.746574542)] * 0.4	1,773.15	0.00	0.00

**9. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
*b. BASE Budget .....	77,650.74
*c. Maximum Budget Limit .....	96,891.78
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	87,214.74
*e. Highest Budget With A Vote .....	96,891.78
*f. Highest Voted Amount (9e-9d) .....	9,677.04

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

*a. FY 2012-2013 BASE Budget .....	53,313.96
*b. FY 2012-2013 Maximum Budget .....	65,977.43
*c. FY 2012-2013 ANB .....	7
*d. FY 2012-2013 Adopted General Fund Budget .....	62,877.96
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13 ..	9,564.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2012 County Taxable Value	5,256,949	5,256,949
b. FY 2012-13 County ANB (Budgeted)	137	58
c. County Retirement Mill Value per ANB	38.37	90.64
<b>District</b>		
d. Tax Year 2012 District Taxable Value	1,799,826	N/A
e. FY 2012-13 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value Per ANB	257.12	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

County: 17 Garfield  
 District: 0387 Cohagen Elem

**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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.90	N/A
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	20,867.17	N/A
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	560.48	N/A
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	469,265.54	N/A
(e) District taxable valuation (Tax Year 2012)***	1,799,826	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 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.



**PRELIMINARY BUDGET DATA SHEET  
FY 2013-2014**

**Legislative Revision**

**County: 17 Garfield**

**District: 0392 Sand Springs 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 FY2014 final budget form.

*Budget Unit	FY 2013-2014			3 Year Avg ANB		
	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 SAND SPRINGS K-8	8	40,000.00	40,954.40*	6	40,000.00	30,717.00
<b>2. * DIRECT STATE AID</b> .....						36,186.62
<b>3. Quality Educator</b> .....						3,042.00
<b>4. At Risk Student</b> .....						0.00
<b>5. * Indian Education For All</b> .....						163.20
<b>6. American Indian Achievement Gap</b> .....						200.00
<b>7. * Data For Achievement</b> .....						80.00
<b>8. SPECIAL EDUCATION FUNDING (FY2013-2014):</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 .....						150.41
Related Services Block Grant Rate [RSBG] per ANB .....						50.13
Threshold to Determine Disproportionate Costs .....						1.746574542
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,203.28
* 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) [8a + 8b + 8c] .....						1,203.28
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						401.04
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						397.08
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						132.34
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						529.42
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						1,732.70

County: 17 Garfield  
 District: 0392 Sand Springs Elem

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	1,387.16	0.00	0.00
b. FY2011-2012 amount to avoid reversion	867.17	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.746574542 ) then [a - (b * 1.746574542)] * 0.4	0.00	0.00	0.00

**9. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
*b. BASE Budget .....	70,093.73
*c. Maximum Budget Limit .....	87,247.20
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	70,093.73
*e. Highest Budget With A Vote .....	87,247.20
*f. Highest Voted Amount (9e-9d) .....	17,153.47

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

*a. FY 2012-2013 BASE Budget .....	43,581.61
*b. FY 2012-2013 Maximum Budget .....	54,024.10
*c. FY 2012-2013 ANB .....	5
*d. FY 2012-2013 Adopted General Fund Budget .....	43,581.61
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13 ..	0.00

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2012 County Taxable Value	5,256,949	5,256,949
b. FY 2012-13 County ANB (Budgeted)	137	58
c. County Retirement Mill Value per ANB	38.37	90.64
<b>District</b>		
d. Tax Year 2012 District Taxable Value	1,047,114	N/A
e. FY 2012-13 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	209.42	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

County: 17 Garfield  
 District: 0392 Sand Springs Elem

**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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.90	N/A
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,285.00	N/A
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	432.86	N/A
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	388,021.13	N/A
(e) District taxable valuation (Tax Year 2012)***	1,047,114	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 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.



**PRELIMINARY BUDGET DATA SHEET  
FY 2013-2014**

**Legislative Revision**

**County: 17 Garfield**  
**District: 0394 Ross 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 FY2014 final budget form.

1. CERTIFIED ANB	FY 2013-2014			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 ROSS K-8	3	40,000.00	15,359.40	5	40,000.00	25,598.00*
2. * DIRECT STATE AID .....						29,322.31
3. Quality Educator .....						3,054.17
4. At Risk Student .....						0.00
5. * Indian Education For All .....						102.00
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						50.00
8. SPECIAL EDUCATION FUNDING (FY2013-2014):						
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 .....						150.41
Related Services Block Grant Rate [RSBG] per ANB .....						50.13
Threshold to Determine Disproportionate Costs .....						1.746574542
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						451.23
* 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) [8a + 8b + 8c] .....						451.23
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						150.39
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						148.91
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						49.63
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						198.54
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						649.77

County: 17 Garfield  
 District: 0394 Ross Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	2,080.75	0.00	0.00
b. FY2011-2012 amount to avoid reversion	1,300.75	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.746574542 ) then [a - (b * 1.746574542)] * 0.4	0.00	0.00	0.00

**9. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	56,376.45
*c. Maximum Budget Limit	69,857.02
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	56,376.45
*e. Highest Budget With A Vote	69,857.02
*f. Highest Voted Amount (9e-9d)	13,480.57

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

*a. FY 2012-2013 BASE Budget	47,329.36
*b. FY 2012-2013 Maximum Budget	58,617.77
*c. FY 2012-2013 ANB	6
*d. FY 2012-2013 Adopted General Fund Budget	47,329.36
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2012 County Taxable Value	5,256,949	5,256,949
b. FY 2012-13 County ANB (Budgeted)	137	58
c. County Retirement Mill Value per ANB	38.37	90.64
<b>District</b>		
d. Tax Year 2012 District Taxable Value	95,265	N/A
e. FY 2012-13 District ANB (Budgeted)	6	N/A
f. District Debt Service Mill Value Per ANB	15.88	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

County: 17 Garfield  
 District: 0394 Ross Elem

**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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.90	N/A
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	19,076.12	N/A
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	320.27	N/A
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	424,780.94	N/A
(e) District taxable valuation (Tax Year 2012)***	95,265	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 GTB subsidy per BASE mill [(d) - (e)] x .001	330.00	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.