



PRELIMINARY BUDGET DATA SHEET

FY 2014-2015

Revision #1

Isolation Status Approved

County: 02 Big Horn

District: 0020 Spring Creek Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SPRING CREEK K-8	8	40,000.00	41,802.40*	7	40,000.00	36,577.80
2. * DIRECT STATE AID						36,565.67
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. * Indian Education For All						163.20
6. American Indian Achievement Gap						600.00
7. * Data For Achievement						120.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
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						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						1,218.00
* 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) [8a + 8b + 8c]						1,218.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						406.00
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						401.94
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]						133.98
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						535.92
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						1,753.92

County: 02 Big Horn
 District: 0020 Spring Creek Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	1,513.30	0.00	0.00
b. FY2012-2013 amount to avoid reversion	1,513.30	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4	0.00	0.00	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	71,234.72
*c. Maximum Budget Limit	88,163.60
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE)	71,234.72
*e. Highest Budget With A Vote	88,163.60
*f. Highest Voted Amount (9e-9d)	16,928.88

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	69,832.48
*b. FY 2013-2014 Maximum Budget	86,444.49
*c. FY 2013-2014 ANB	8
*d. FY 2013-2014 Adopted General Fund Budget	69,832.48
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	0.00

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2013 County Taxable Value	25,023,704	25,023,704
b. FY 2013-14 County ANB (Budgeted)	1,771	643
c. County Retirement Mill Value per ANB	14.13	38.92
District		
d. Tax Year 2013 District Taxable Value	8,655,899	N/A
e. FY 2013-14 District ANB (Budgeted)	8	N/A
f. District Debt Service Mill Value per ANB	1,081.99	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 02 Big Horn
 District: 0020 Spring Creek Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	28,576.90	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	481.30	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	631,434.69	N/A
(e) District taxable valuation (Tax Year 2013)***	8,655,899	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 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 2014-2015

Revision #3

Adjusted QEC

County: 02 Big Horn

District: 0021 Pryor Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 PRYOR K-6	33	40,000.00	172,352.40	40	40,000.00	208,884.00*
M1 PRYOR 7-8	15	80,000.00	100,312.50	16	80,000.00	106,996.00*
2. * DIRECT STATE AID						194,838.36
3. Quality Educator						26,727.01
4. At Risk Student						15,267.96
5. * Indian Education For All						1,142.40
6. American Indian Achievement Gap						8,600.00
7. * Data For Achievement						840.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						7,308.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						7,707.59
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						15,015.59
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,436.00
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						2,411.64
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]						803.88
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						3,215.52
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						10,523.52

County: 02 Big Horn
 District: 0021 Pryor Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	41,716.79	0.00	0.00
b. FY2012-2013 amount to avoid reversion	12,538.80	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4	7,707.59	0.00	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	423,277.60
*c. Maximum Budget Limit	516,561.65
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	423,277.60
*e. Highest Budget With A Vote	516,561.65
*f. Highest Voted Amount (9e-9d)	93,284.05

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	447,796.59
*b. FY 2013-2014 Maximum Budget	547,090.30
*c. FY 2013-2014 ANB	63
*d. FY 2013-2014 Adopted General Fund Budget	447,796.59
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	0.00

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	25,023,704	25,023,704
b. FY 2013-14 County ANB (Budgeted)	1,771	643
c. County Retirement Mill Value per ANB	14.13	38.92
District		
d. Tax Year 2013 District Taxable Value	794,563	N/A
e. FY 2013-14 District ANB (Budgeted)	63	N/A
f. District Debt Service Mill Value per ANB	12.61	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 02 Big Horn
 District: 0021 Pryor Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	165,244.77	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	6,480.70	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	3,731,594.46	N/A
(e) District taxable valuation (Tax Year 2013)***	794,563	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	2,937.00	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 2014-2015

Revision #3

Adjusted QEC

County: 02 Big Horn

District: 0023 Hardin Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 HARDIN K-6	1,154	112,000.00	5,900,134.80*	1,095	106,000.00	5,603,589.00
E3 FORT SMITH K-6	45	40,000.00	234,972.00*	45	40,000.00	234,972.00
M1 HARDIN 7-8	252	80,000.00	1,670,319.00*	244	80,000.00	1,617,781.00
2. * DIRECT STATE AID						3,592,729.33
3. Quality Educator						394,769.47
4. At Risk Student						109,918.26
5. * Indian Education For All						29,600.40
6. American Indian Achievement Gap						236,200.00
7. * Data For Achievement						21,765.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						220,914.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						73,638.25
c. Reimbursement for Disproportionate Costs						62,652.73
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						357,205.73
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						72,901.87
f(ii). District's Required Match for RSBG [8b X 0.33]						24,300.62
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]						N/A
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						97,202.49
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						391,755.49

County: 02 Big Horn
 District: 0023 Hardin Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	793,390.81	0.00	0.00
b. FY2012-2013 amount to avoid reversion	355,678.07	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4	62,652.73	0.00	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	7,722,281.79
*c. Maximum Budget Limit	9,544,090.39
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	8,750,213.06
*e. Highest Budget With A Vote	9,544,090.39
*f. Highest Voted Amount (9e-9d)	793,877.33

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	7,165,828.85
*b. FY 2013-2014 Maximum Budget	8,770,057.60
*c. FY 2013-2014 ANB	1,364
*d. FY 2013-2014 Adopted General Fund Budget	8,196,544.53
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	1,027,931.27

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	25,023,704	25,023,704
b. FY 2013-14 County ANB (Budgeted)	1,771	643
c. County Retirement Mill Value per ANB	14.13	38.92
District		
d. Tax Year 2013 District Taxable Value	12,806,131	N/A
e. FY 2013-14 District ANB (Budgeted)	1,364	N/A
f. District Debt Service Mill Value per ANB	9.39	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 02 Big Horn
 District: 0023 Hardin Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	2,614,728.19	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	140,338.68	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	59,867,603.09	N/A
(e) District taxable valuation (Tax Year 2013)***	12,806,131	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	47,061.00	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 2014-2015

Revision #2

Adjusted QEC

County: 02 Big Horn

District: 1189 Hardin H S

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 HARDIN HS 9-12	440	290,000.00	2,895,750.00	441	290,000.00	2,902,221.00*
2. * DIRECT STATE AID						1,426,922.79
3. Quality Educator						119,328.53
4. At Risk Student						29,660.37
5. * Indian Education For All						8,996.40
6. American Indian Achievement Gap						62,400.00
7. * Data For Achievement						6,615.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						66,990.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						22,330.00
c. Reimbursement for Disproportionate Costs						52,593.99
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						141,913.99
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						22,106.70
f(ii). District's Required Match for RSBG [8b X 0.33]						7,368.90
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]						N/A
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						29,475.60
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						118,795.60

County: 02 Big Horn
 District: 1189 Hardin H S

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	0.00	341,672.62	0.00
b. FY2012-2013 amount to avoid reversion	0.00	117,405.71	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4	0.00	52,593.99	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	2,979,456.69
*c. Maximum Budget Limit	3,703,049.28
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	3,384,446.44
*e. Highest Budget With A Vote	3,703,049.28
*f. Highest Voted Amount (9e-9d)	318,602.84

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	2,949,076.57
*b. FY 2013-2014 Maximum Budget	3,657,271.07
*c. FY 2013-2014 ANB	449
*d. FY 2013-2014 Adopted General Fund Budget	3,365,310.73
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 ..	404,989.75

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2013 County Taxable Value	25,023,704	25,023,704
b. FY 2013-14 County ANB (Budgeted)	1,771	643
c. County Retirement Mill Value per ANB	14.13	38.92
District		
d. Tax Year 2013 District Taxable Value	N/A	21,214,815
e. FY 2013-14 District ANB (Budgeted)	N/A	449
f. District Debt Service Mill Value per ANB	N/A	47.25
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 02 Big Horn
 District: 1189 Hardin H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	39.68
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,123,566.17
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	52,082.26
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	46,649,729.70
(e) District taxable valuation (Tax Year 2013)***	N/A	21,214,815
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	25,435.00

*** 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 2014-2015

Revision #1

Adjusted QEC

County: 02 Big Horn

District: 0026 Wyola Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 WYOLA K-6	107	40,000.00	558,047.80*	103	40,000.00	537,227.40
M1 WYOLA 7-8	19	80,000.00	127,043.50*	17	80,000.00	113,679.00
2. * DIRECT STATE AID						359,875.81
3. Quality Educator						47,333.52
4. At Risk Student						9,177.54
5. * Indian Education For All						2,570.40
6. American Indian Achievement Gap						23,200.00
7. * Data For Achievement						1,890.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						19,183.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						6,394.50
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						25,578.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						6,330.56
f(ii). District's Required Match for RSBG [8b X 0.33]						2,110.18
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]						N/A
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						8,440.74
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						34,018.74

County: 02 Big Horn
 District: 0026 Wyola Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	40,700.31	0.00	0.00
b. FY2012-2013 amount to avoid reversion	27,687.51	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4	0.00	0.00	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	764,053.70
*c. Maximum Budget Limit	934,024.26
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	791,288.66
*e. Highest Budget With A Vote	934,024.26
*f. Highest Voted Amount (9e-9d)	142,735.60

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	757,478.76
*b. FY 2013-2014 Maximum Budget	928,915.03
*c. FY 2013-2014 ANB	130
*d. FY 2013-2014 Adopted General Fund Budget	784,713.72
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	27,234.96

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	25,023,704	25,023,704
b. FY 2013-14 County ANB (Budgeted)	1,771	643
c. County Retirement Mill Value per ANB	14.13	38.92
District		
d. Tax Year 2013 District Taxable Value	1,048,598	N/A
e. FY 2013-14 District ANB (Budgeted)	130	N/A
f. District Debt Service Mill Value per ANB	8.07	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 02 Big Horn
 District: 0026 Wyola Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	286,480.15	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	10,428.08	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	6,451,815.84	N/A
(e) District taxable valuation (Tax Year 2013)***	1,048,598	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	5,403.00	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 2014-2015

Adjusted QEC

County: 02 Big Horn

District: 0025 Lodge Grass Elem

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 LODGE GRASS K-6	162	40,000.00	844,003.80	158	40,000.00	823,227.40*
M1 LODGE GRASS 7-8	39	80,000.00	260,578.50	43	80,000.00	287,261.50*
2. * DIRECT STATE AID						550,028.54
3. Quality Educator						75,773.18
4. At Risk Student						27,860.88
5. * Indian Education For All						4,100.40
6. American Indian Achievement Gap						36,400.00
7. * Data For Achievement						3,015.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						30,602.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						10,200.75
c. Reimbursement for Disproportionate Costs						28,764.58
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						69,567.58
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						10,098.74
f(ii). District's Required Match for RSBG [8b X 0.33]						3,366.25
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]						N/A
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						13,464.99
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						54,267.99

County: 02 Big Horn
 District: 0025 Lodge Grass Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	170,094.35	0.00	0.00
b. FY2012-2013 amount to avoid reversion	54,842.58	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4	28,764.58	0.00	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	1,228,935.19
*c. Maximum Budget Limit	1,499,381.63
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,228,935.19
*e. Highest Budget With A Vote	1,499,381.63
*f. Highest Voted Amount (9e-9d)	270,446.44

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	1,209,941.23
*b. FY 2013-2014 Maximum Budget	1,472,027.65
*c. FY 2013-2014 ANB	206
*d. FY 2013-2014 Adopted General Fund Budget	1,209,941.23
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	0.00

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	25,023,704	25,023,704
b. FY 2013-14 County ANB (Budgeted)	1,771	643
c. County Retirement Mill Value per ANB	14.13	38.92
District		
d. Tax Year 2013 District Taxable Value	1,718,513	N/A
e. FY 2013-14 District ANB (Budgeted)	206	N/A
f. District Debt Service Mill Value per ANB	8.34	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 02 Big Horn
 District: 0025 Lodge Grass Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	438,425.22	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	15,642.12	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	9,866,883.30	N/A
(e) District taxable valuation (Tax Year 2013)***	1,718,513	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	8,148.00	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 2014-2015**

Adjusted QEC

County: 02 Big Horn

District: 1190 Lodge Grass H S

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 LODGE GRASS HS 9-12	111	290,000.00	739,648.50*	108	290,000.00	719,739.00
2. * DIRECT STATE AID						460,252.88
3. Quality Educator						33,717.53
4. At Risk Student						11,544.06
5. * Indian Education For All						2,264.40
6. American Indian Achievement Gap						20,600.00
7. * Data For Achievement						1,665.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						16,899.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						5,633.25
c. Reimbursement for Disproportionate Costs						27,486.25
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						50,019.25
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						5,576.92
f(ii). District's Required Match for RSBG [8b X 0.33]						1,858.97
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]						N/A
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						7,435.89
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						29,968.89

County: 02 Big Horn
 District: 1190 Lodge Grass H S

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	0.00	118,283.69	0.00
b. FY2012-2013 amount to avoid reversion	0.00	27,687.51	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4	0.00	27,486.25	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	963,536.74
*c. Maximum Budget Limit	1,186,973.18
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	963,536.74
*e. Highest Budget With A Vote	1,186,973.18
*f. Highest Voted Amount (9e-9d)	223,436.44

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	976,339.32
*b. FY 2013-2014 Maximum Budget	1,214,204.87
*c. FY 2013-2014 ANB	109
*d. FY 2013-2014 Adopted General Fund Budget	976,339.32
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	0.00

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2013 County Taxable Value	25,023,704	25,023,704
b. FY 2013-14 County ANB (Budgeted)	1,771	643
c. County Retirement Mill Value per ANB	14.13	38.92
District		
d. Tax Year 2013 District Taxable Value	N/A	2,767,111
e. FY 2013-14 District ANB (Budgeted)	N/A	109
f. District Debt Service Mill Value per ANB	N/A	25.39
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 02 Big Horn
 District: 1190 Lodge Grass H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	39.68
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	353,547.86
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	25,036.77
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	15,022,238.12
(e) District taxable valuation (Tax Year 2013)***	N/A	2,767,111
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	12,255.00

*** 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 2014-2015

Revision #1

Adjusted QEC

County: 02 Big Horn

District: 1214 Plenty Coups H S

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 PLENTY COUPS HS 9-12	53	290,000.00	353,934.00*	49	290,000.00	327,271.00
2. * DIRECT STATE AID						287,838.50
3. Quality Educator						28,032.03
4. At Risk Student						3,787.49
5. * Indian Education For All						1,081.20
6. American Indian Achievement Gap						10,200.00
7. * Data For Achievement						795.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						8,069.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						19,513.35
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						27,582.60
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,689.75
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						2,662.85
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]						887.62
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						3,550.47
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						11,619.72

County: 02 Big Horn
 District: 1214 Plenty Coups H S

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	0.00	65,812.73	0.00
b. FY2012-2013 amount to avoid reversion	0.00	9,512.19	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4	0.00	19,513.35	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	598,734.46
*c. Maximum Budget Limit	745,684.67
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	598,734.46
*e. Highest Budget With A Vote	745,684.67
*f. Highest Voted Amount (9e-9d)	146,950.21

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	541,805.77
*b. FY 2013-2014 Maximum Budget	668,497.73
*c. FY 2013-2014 ANB	49
*d. FY 2013-2014 Adopted General Fund Budget	541,805.77
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 ..	0.00

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2013 County Taxable Value	25,023,704	25,023,704
b. FY 2013-14 County ANB (Budgeted)	1,771	643
c. County Retirement Mill Value per ANB	14.13	38.92
District		
d. Tax Year 2013 District Taxable Value	N/A	794,563
e. FY 2013-14 District ANB (Budgeted)	N/A	49
f. District Debt Service Mill Value per ANB	N/A	16.22
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 02 Big Horn
 District: 1214 Plenty Coups H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	39.68
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	215,544.27
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	5,223.49
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	8,760,064.72
(e) District taxable valuation (Tax Year 2013)***	N/A	794,563
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	7,966.00

*** 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.