



PRELIMINARY BUDGET DATA SHEET

FY 2014-2015

Adjusted QEC

County: 14 Fergus

District: 0258 Lewistown 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 LEWISTOWN K-6 | 645 | 70,000.00 | 3,329,232.00* | 650 | 72,000.00 | 3,354,715.00 |
| M1 LEWISTOWN 7-8 | 203 | 80,000.00 | 1,348,021.50* | 198 | 80,000.00 | 1,315,066.50 |
| 2. * DIRECT STATE AID | | | | | | 2,157,782.31 |
| 3. Quality Educator | | | | | | 202,274.75 |
| 4. At Risk Student | | | | | | 31,589.56 |
| 5. * Indian Education For All | | | | | | 17,299.20 |
| 6. American Indian Achievement Gap | | | | | | 3,600.00 |
| 7. * Data For Achievement | | | | | | 12,720.00 |
| 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] | | | | | | 129,108.00 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 234,342.78 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 363,450.78 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 43,036.00 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 42,605.64 |
| 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] | | | | | | 14,201.88 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 56,807.52 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 185,915.52 |

County: 14 Fergus
 District: 0258 Lewistown Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|------------|------|------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 914,059.24 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 183,325.81 | 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 | 234,342.78 | 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 | 4,655,331.80 |
| *c. Maximum Budget Limit | 5,864,674.57 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 5,813,501.63 |
| *e. Highest Budget With A Vote | 5,864,674.57 |
| *f. Highest Voted Amount (9e-9d) | 51,172.94 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|--------------|
| *a. FY 2013-2014 BASE Budget | 4,511,713.46 |
| *b. FY 2013-2014 Maximum Budget | 5,679,080.77 |
| *c. FY 2013-2014 ANB | 845 |
| *d. FY 2013-2014 Adopted General Fund Budget | 5,679,080.77 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 1,158,169.83 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 25,815,749 | 25,815,749 |
| b. FY 2013-14 County ANB (Budgeted) | 1,160 | 529 |
| c. County Retirement Mill Value per ANB | 22.25 | 48.80 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 12,137,620 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 845 | N/A |
| f. District Debt Service Mill Value per ANB | 14.36 | 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: 14 Fergus
 District: 0258 Lewistown 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 | 1,662,270.75 | N/A |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 150,380.56 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 39,388,912.97 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 12,137,620 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | 27,251.00 | 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: 14 Fergus

District: 0259 Fergus 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 FERGUS HS 9-12 | 345 | 290,000.00 | 2,278,725.00 | 356 | 290,000.00 | 2,350,401.00* |
| 2. * DIRECT STATE AID | | | | | | 1,180,259.25 |
| 3. Quality Educator | | | | | | 91,904.90 |
| 4. At Risk Student | | | | | | 8,279.62 |
| 5. * Indian Education For All | | | | | | 7,262.40 |
| 6. American Indian Achievement Gap | | | | | | 600.00 |
| 7. * Data For Achievement | | | | | | 5,340.00 |
| 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] | | | | | | 52,526.25 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 34,292.06 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 86,818.31 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 17,508.75 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 17,333.66 |
| 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] | | | | | | 5,777.89 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 23,111.55 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 75,637.80 |

County: 14 Fergus
 District: 0259 Fergus 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 | 227,383.50 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 0.00 | 79,124.11 | 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 | 34,292.06 | 0.00 |

9. FY2015 BUDGET LIMITS:

| | |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| *b. BASE Budget | 2,354,256.85 |
| *c. Maximum Budget Limit | 2,944,933.29 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 3,118,589.05 |
| *e. Highest Budget With A Vote | 3,141,116.08 |
| *f. Highest Voted Amount (9e-9d) | 22,527.03 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|--------------|
| *a. FY 2013-2014 BASE Budget | 2,375,002.75 |
| *b. FY 2013-2014 Maximum Budget | 2,964,712.59 |
| *c. FY 2013-2014 ANB | 371 |
| *d. FY 2013-2014 Adopted General Fund Budget | 3,139,334.95 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 .. | 764,332.20 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 25,815,749 | 25,815,749 |
| b. FY 2013-14 County ANB (Budgeted) | 1,160 | 529 |
| c. County Retirement Mill Value per ANB | 22.25 | 48.80 |
| District | | |
| d. Tax Year 2013 District Taxable Value | N/A | 13,129,650 |
| e. FY 2013-14 District ANB (Budgeted) | N/A | 371 |
| f. District Debt Service Mill Value per ANB | N/A | 35.39 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 28.64 | 68.00 |
| h. Facility Guaranteed Mill Value per ANB | 33.14 | 78.68 |

County: 14 Fergus
 District: 0259 Fergus 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 | 948,718.39 |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | N/A | 36,626.21 |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | N/A | 39,098,473.73 |
| (e) District taxable valuation (Tax Year 2013)*** | N/A | 13,129,650 |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | N/A | 25,969.00 |

*** 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

Adjusted QEC

County: 14 Fergus

District: 0264 Deerfield 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 DEERFIELD K-8 | 12 | 40,000.00 | 62,698.80* | 12 | 40,000.00 | 62,698.80 |
| 2. * DIRECT STATE AID | | | | | | 45,906.36 |
| 3. Quality Educator | | | | | | 3,042.00 |
| 4. At Risk Student | | | | | | 45.37 |
| 5. * Indian Education For All | | | | | | 244.80 |
| 6. American Indian Achievement Gap | | | | | | 0.00 |
| 7. * Data For Achievement | | | | | | 180.00 |
| 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] | | | | | | 1,827.00 |
| * 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] | | | | | | 1,827.00 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 609.00 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 602.91 |
| 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] | | | | | | 200.97 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 803.88 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 2,630.88 |

County: 14 Fergus
 District: 0264 Deerfield Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|----------|------|------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 3,335.65 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 2,378.05 | 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)] | 100% |
| *b. BASE Budget | 88,472.61 |
| *c. Maximum Budget Limit | 110,473.97 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 94,904.83 |
| *e. Highest Budget With A Vote | 110,473.97 |
| *f. Highest Voted Amount (9e-9d) | 15,569.14 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|------------|
| *a. FY 2013-2014 BASE Budget | 91,715.84 |
| *b. FY 2013-2014 Maximum Budget | 114,119.67 |
| *c. FY 2013-2014 ANB | 13 |
| *d. FY 2013-2014 Adopted General Fund Budget | 98,148.06 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 .. | 6,432.22 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 25,815,749 | 25,815,749 |
| b. FY 2013-14 County ANB (Budgeted) | 1,160 | 529 |
| c. County Retirement Mill Value per ANB | 22.25 | 48.80 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 160,425 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 13 | N/A |
| f. District Debt Service Mill Value per ANB | 12.34 | 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: 14 Fergus
 District: 0264 Deerfield 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 | 37,610.17 | N/A |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 1,042.81 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 839,929.26 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 160,425 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | 680.00 | 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: 14 Fergus
District: 0268 Grass Range 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 GRASS RANGE K-6 | 27 | 40,000.00 | 141,031.80 | 34 | 40,000.00 | 177,571.80* |
| M1 GRASS RANGE 7-8 | 13 | 80,000.00 | 86,944.00 | 12 | 80,000.00 | 80,259.00* |
| 2. * DIRECT STATE AID | | | | | | 168,890.36 |
| 3. Quality Educator | | | | | | 16,673.20 |
| 4. At Risk Student | | | | | | 3,358.20 |
| 5. * Indian Education For All | | | | | | 938.40 |
| 6. American Indian Achievement Gap | | | | | | 200.00 |
| 7. * Data For Achievement | | | | | | 690.00 |
| 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] | | | | | | 6,090.00 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 1,400.28 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 7,490.28 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 2,030.00 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 2,009.70 |
| 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] | | | | | | 669.90 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 2,679.60 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 8,769.60 |

County: 14 Fergus
 District: 0268 Grass Range Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|-----------|------|------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 23,239.27 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 11,025.49 | 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 | 1,400.28 | 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 | 335,422.83 |
| *c. Maximum Budget Limit | 416,701.16 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 425,204.70 |
| *e. Highest Budget With A Vote | 426,547.93 |
| *f. Highest Voted Amount (9e-9d) | 1,343.23 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|------------|
| *a. FY 2013-2014 BASE Budget | 334,311.87 |
| *b. FY 2013-2014 Maximum Budget | 415,365.10 |
| *c. FY 2013-2014 ANB | 46 |
| *d. FY 2013-2014 Adopted General Fund Budget | 423,003.56 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 89,781.87 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 25,815,749 | 25,815,749 |
| b. FY 2013-14 County ANB (Budgeted) | 1,160 | 529 |
| c. County Retirement Mill Value per ANB | 22.25 | 48.80 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 1,661,761 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 46 | N/A |
| f. District Debt Service Mill Value per ANB | 36.13 | 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: 14 Fergus
 District: 0268 Grass Range 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 | 131,018.95 | N/A |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 4,547.69 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 2,945,863.09 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 1,661,761 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | 1,284.00 | 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: 14 Fergus

District: 0269 Grass Range 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 GRASS RANGE HS 9-12 | 26 | 290,000.00 | 173,803.50 | 28 | 290,000.00 | 187,159.00* |
| 2. * DIRECT STATE AID | | | | | | 213,290.07 |
| 3. Quality Educator | | | | | | 16,110.43 |
| 4. At Risk Student | | | | | | 2,271.76 |
| 5. * Indian Education For All | | | | | | 571.20 |
| 6. American Indian Achievement Gap | | | | | | 0.00 |
| 7. * Data For Achievement | | | | | | 420.00 |
| 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] | | | | | | 3,958.50 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 2,904.43 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 6,862.93 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 1,319.50 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 1,306.31 |
| 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] | | | | | | 435.44 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 1,741.75 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 5,700.25 |

County: 14 Fergus
 District: 0269 Grass Range 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 | 19,259.05 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 0.00 | 6,701.77 | 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 | 2,904.43 | 0.00 |

9. FY2015 BUDGET LIMITS:

| | |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| *b. BASE Budget | 411,236.49 |
| *c. Maximum Budget Limit | 511,577.75 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 504,912.79 |
| *e. Highest Budget With A Vote | 511,577.75 |
| *f. Highest Voted Amount (9e-9d) | 6,664.96 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|------------|
| *a. FY 2013-2014 BASE Budget | 407,041.77 |
| *b. FY 2013-2014 Maximum Budget | 507,962.37 |
| *c. FY 2013-2014 ANB | 27 |
| *d. FY 2013-2014 Adopted General Fund Budget | 500,718.07 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 .. | 93,676.30 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 25,815,749 | 25,815,749 |
| b. FY 2013-14 County ANB (Budgeted) | 1,160 | 529 |
| c. County Retirement Mill Value per ANB | 22.25 | 48.80 |
| District | | |
| d. Tax Year 2013 District Taxable Value | N/A | 1,772,999 |
| e. FY 2013-14 District ANB (Budgeted) | N/A | 27 |
| f. District Debt Service Mill Value per ANB | N/A | 65.67 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 28.64 | 68.00 |
| h. Facility Guaranteed Mill Value per ANB | 33.14 | 78.68 |

County: 14 Fergus
 District: 0269 Grass Range 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 | 164,783.75 |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | N/A | 5,039.14 |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | N/A | 6,738,572.28 |
| (e) District taxable valuation (Tax Year 2013)*** | N/A | 1,772,999 |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | N/A | 4,966.00 |

*** 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.



PRELIMINARY BUDGET DATA SHEET

FY 2014-2015

Adjusted QEC

County: 14 Fergus

District: 0272 King Colony 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 KING COLONY K-8 | 8 | 40,000.00 | 41,802.40* | 8 | 40,000.00 | 41,802.40 |
| 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 | | | | | | 0.00 |
| 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 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] | | | | | | 1,218.00 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 1,168.73 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 2,386.73 |
| 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: 14 Fergus
 District: 0272 King Colony 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 | 5,244.01 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 1,297.12 | 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 | 1,168.73 | 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 | 72,270.94 |
| *c. Maximum Budget Limit | 90,307.06 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 72,270.94 |
| *e. Highest Budget With A Vote | 90,307.06 |
| *f. Highest Voted Amount (9e-9d) | 18,036.12 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|-----------|
| *a. FY 2013-2014 BASE Budget | 71,301.81 |
| *b. FY 2013-2014 Maximum Budget | 89,058.74 |
| *c. FY 2013-2014 ANB | 8 |
| *d. FY 2013-2014 Adopted General Fund Budget | 71,301.81 |
| *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 | 25,815,749 | 25,815,749 |
| b. FY 2013-14 County ANB (Budgeted) | 1,160 | 529 |
| c. County Retirement Mill Value per ANB | 22.25 | 48.80 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 920,352 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 8 | N/A |
| f. District Debt Service Mill Value per ANB | 115.04 | 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: 14 Fergus
 District: 0272 King Colony 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 | 1,044.04 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 643,663.03 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 920,352 | 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**

Adjusted QEC

County: 14 Fergus
District: 0273 Moore 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 MOORE K-6 | 60 | 40,000.00 | 313,206.00* | 54 | 40,000.00 | 281,917.80 |
| M1 MOORE 7-8 | 21 | 80,000.00 | 140,406.00* | 17 | 80,000.00 | 113,679.00 |
| 2. * DIRECT STATE AID | | | | | | 256,404.56 |
| 3. Quality Educator | | | | | | 32,178.28 |
| 4. At Risk Student | | | | | | 2,351.44 |
| 5. * Indian Education For All | | | | | | 1,652.40 |
| 6. American Indian Achievement Gap | | | | | | 0.00 |
| 7. * Data For Achievement | | | | | | 1,215.00 |
| 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] | | | | | | 12,332.25 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 4,657.46 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 16,989.71 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 4,110.75 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 4,069.64 |
| 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] | | | | | | 1,356.55 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 5,426.19 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 17,758.44 |

County: 14 Fergus
 District: 0273 Moore Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|-----------|------|------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 34,865.49 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 12,971.16 | 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 | 4,657.46 | 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 | 521,716.61 |
| *c. Maximum Budget Limit | 649,099.29 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 630,091.00 |
| *e. Highest Budget With A Vote | 649,099.29 |
| *f. Highest Voted Amount (9e-9d) | 19,008.29 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|------------|
| *a. FY 2013-2014 BASE Budget | 466,135.09 |
| *b. FY 2013-2014 Maximum Budget | 580,750.89 |
| *c. FY 2013-2014 ANB | 72 |
| *d. FY 2013-2014 Adopted General Fund Budget | 574,509.48 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 108,374.39 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 25,815,749 | 25,815,749 |
| b. FY 2013-14 County ANB (Budgeted) | 1,160 | 529 |
| c. County Retirement Mill Value per ANB | 22.25 | 48.80 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 3,779,289 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 72 | N/A |
| f. District Debt Service Mill Value per ANB | 52.49 | 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: 14 Fergus
 District: 0273 Moore 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 | 181,987.00 | N/A |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 7,671.35 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 4,121,275.95 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 3,779,289 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | 342.00 | 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: 14 Fergus

District: 0274 Moore 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 MOORE HS 9-12 | 39 | 290,000.00 | 260,578.50* | 39 | 290,000.00 | 260,578.50 |
| 2. * DIRECT STATE AID | | | | | | 246,108.59 |
| 3. Quality Educator | | | | | | 18,090.77 |
| 4. At Risk Student | | | | | | 2,700.56 |
| 5. * Indian Education For All | | | | | | 795.60 |
| 6. American Indian Achievement Gap | | | | | | 600.00 |
| 7. * Data For Achievement | | | | | | 585.00 |
| 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] | | | | | | 5,937.75 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 2,475.68 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 8,413.43 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 1,979.25 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 1,959.46 |
| 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] | | | | | | 653.15 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 2,612.61 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 8,550.36 |

County: 14 Fergus
 District: 0274 Moore H S

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|------|-----------|------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 0.00 | 22,444.49 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 0.00 | 9,079.81 | 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 | 2,475.68 | 0.00 |

9. FY2015 BUDGET LIMITS:

| | |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| *b. BASE Budget | 475,805.23 |
| *c. Maximum Budget Limit | 592,156.54 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 615,752.49 |
| *e. Highest Budget With A Vote | 634,479.90 |
| *f. Highest Voted Amount (9e-9d) | 18,727.41 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|------------|
| *a. FY 2013-2014 BASE Budget | 494,466.03 |
| *b. FY 2013-2014 Maximum Budget | 615,385.75 |
| *c. FY 2013-2014 ANB | 43 |
| *d. FY 2013-2014 Adopted General Fund Budget | 633,901.87 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 139,947.26 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 25,815,749 | 25,815,749 |
| b. FY 2013-14 County ANB (Budgeted) | 1,160 | 529 |
| c. County Retirement Mill Value per ANB | 22.25 | 48.80 |
| District | | |
| d. Tax Year 2013 District Taxable Value | N/A | 4,285,879 |
| e. FY 2013-14 District ANB (Budgeted) | N/A | 43 |
| f. District Debt Service Mill Value per ANB | N/A | 99.67 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 28.64 | 68.00 |
| h. Facility Guaranteed Mill Value per ANB | 33.14 | 78.68 |

County: 14 Fergus
 District: 0274 Moore 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 | 201,708.97 |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | N/A | 4,424.68 |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | N/A | 8,179,383.23 |
| (e) District taxable valuation (Tax Year 2013)*** | N/A | 4,285,879 |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | N/A | 3,894.00 |

*** 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

Adjusted QEC

County: 14 Fergus

District: 0280 Roy 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 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 ROY K-6 | 24 | 40,000.00 | 125,368.80 | 23 | 40,000.00 | 120,147.40* |
| M1 ROY 7-8 | 7 | 80,000.00 | 46,826.50 | 8 | 80,000.00 | 53,514.00* |
| H1 ROY HS 9-12 | 15 | 290,000.00 | 100,312.50* | 15 | 290,000.00 | 100,312.50 |
| 2. * DIRECT STATE AID | | | | | | 305,736.34 |
| 3. Quality Educator | | | | | | 27,381.04 |
| 4. At Risk Student | | | | | | 1,509.32 |
| 5. * Indian Education For All | | | | | | 938.40 |
| 6. American Indian Achievement Gap | | | | | | 0.00 |
| 7. * Data For Achievement | | | | | | 690.00 |
| 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] | | | | | | 7,003.50 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 2,421.56 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 9,425.06 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 2,334.50 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 2,311.16 |
| 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] | | | | | | 770.38 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 3,081.54 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 10,085.04 |

County: 14 Fergus
 District: 0280 Roy K-12 Schools

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|-----------|----------|-----------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 16,341.28 | 6,354.94 | 22,696.22 |
| b. FY2012-2013 amount to avoid reversion | 6,701.77 | 2,594.23 | 9,296.00 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4 | 1,737.33 | 684.23 | 2,421.56 |

9. FY2015 BUDGET LIMITS:

| | |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| *b. BASE Budget | 591,826.76 |
| *c. Maximum Budget Limit | 735,677.28 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 777,796.36 |
| *e. Highest Budget With A Vote | 777,796.36 |
| *f. Highest Voted Amount (9e-9d) | 0.00 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|------------|
| *a. FY 2013-2014 BASE Budget | 601,002.73 |
| *b. FY 2013-2014 Maximum Budget | 746,304.13 |
| *c. FY 2013-2014 ANB | 49 |
| *d. FY 2013-2014 Adopted General Fund Budget | 777,331.01 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 197,424.95 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 25,815,749 | 25,815,749 |
| b. FY 2013-14 County ANB (Budgeted) | 1,160 | 529 |
| c. County Retirement Mill Value per ANB | 22.25 | 48.80 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 1,044,350 | 1,044,350 |
| e. FY 2013-14 District ANB (Budgeted) | 31 | 18 |
| f. District Debt Service Mill Value per ANB | 33.69 | 58.02 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 28.64 | 68.00 |
| h. Facility Guaranteed Mill Value per ANB | 33.14 | 78.68 |

County: 14 Fergus
 District: 0280 Roy K-12 Schools

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 | 39.68 |
| (b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 102,924.49 | 143,993.47 |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 2,486.70 | 1,443.89 |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 2,290,585.16 | 5,770,954.44 |
| (e) District taxable valuation (Tax Year 2013)*** | 1,044,350 | 1,044,350 |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | 1,246.00 | 4,727.00 |

*** 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**

Adjusted QEC

County: 14 Fergus
District: 0281 Denton 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 DENTON K-6 | 28 | 40,000.00 | 146,252.40 | 34 | 40,000.00 | 177,571.80* |
| M1 DENTON 7-8 | 15 | 80,000.00 | 100,312.50 | 17 | 80,000.00 | 113,679.00* |
| 2. * DIRECT STATE AID | | | | | | 183,829.10 |
| 3. Quality Educator | | | | | | 19,773.00 |
| 4. At Risk Student | | | | | | 1,559.96 |
| 5. * Indian Education For All | | | | | | 1,040.40 |
| 6. American Indian Achievement Gap | | | | | | 2,000.00 |
| 7. * Data For Achievement | | | | | | 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] | | | | | | 6,546.75 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 2,933.40 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 9,480.15 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 2,182.25 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 2,160.43 |
| 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] | | | | | | 720.14 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 2,880.57 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 9,427.32 |

County: 14 Fergus
 District: 0281 Denton Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|-----------|------|------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 30,555.35 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 12,971.16 | 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 | 2,933.40 | 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 | 368,284.11 |
| *c. Maximum Budget Limit | 457,531.71 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 496,166.18 |
| *e. Highest Budget With A Vote | 528,335.99 |
| *f. Highest Voted Amount (9e-9d) | 32,169.81 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|------------|
| *a. FY 2013-2014 BASE Budget | 399,665.72 |
| *b. FY 2013-2014 Maximum Budget | 495,668.96 |
| *c. FY 2013-2014 ANB | 59 |
| *d. FY 2013-2014 Adopted General Fund Budget | 527,547.79 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 127,882.07 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 25,815,749 | 25,815,749 |
| b. FY 2013-14 County ANB (Budgeted) | 1,160 | 529 |
| c. County Retirement Mill Value per ANB | 22.25 | 48.80 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 3,935,430 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 59 | N/A |
| f. District Debt Service Mill Value per ANB | 66.70 | 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: 14 Fergus
 District: 0281 Denton 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 | 159,039.49 | N/A |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 3,930.58 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 3,541,339.62 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 3,935,430 | 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

Adjusted QEC

County: 14 Fergus

District: 0282 Denton 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 DENTON HS 9-12 | 36 | 290,000.00 | 240,561.00 | 38 | 290,000.00 | 253,906.50* |
| 2. * DIRECT STATE AID | | | | | | 243,126.21 |
| 3. Quality Educator | | | | | | 22,815.00 |
| 4. At Risk Student | | | | | | 56.18 |
| 5. * Indian Education For All | | | | | | 775.20 |
| 6. American Indian Achievement Gap | | | | | | 800.00 |
| 7. * Data For Achievement | | | | | | 570.00 |
| 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] | | | | | | 5,481.00 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 3,705.05 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 9,186.05 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 1,827.00 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 1,808.73 |
| 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] | | | | | | 602.91 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 2,411.64 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 7,892.64 |

County: 14 Fergus
 District: 0282 Denton 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 | 24,743.88 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 0.00 | 8,647.45 | 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 | 3,705.05 | 0.00 |

9. FY2015 BUDGET LIMITS:

| | |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| *b. BASE Budget | 473,732.85 |
| *c. Maximum Budget Limit | 589,121.98 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 589,253.31 |
| *e. Highest Budget With A Vote | 589,253.31 |
| *f. Highest Voted Amount (9e-9d) | 0.00 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|------------|
| *a. FY 2013-2014 BASE Budget | 469,216.21 |
| *b. FY 2013-2014 Maximum Budget | 581,587.20 |
| *c. FY 2013-2014 ANB | 39 |
| *d. FY 2013-2014 Adopted General Fund Budget | 585,651.06 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 123,571.32 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 25,815,749 | 25,815,749 |
| b. FY 2013-14 County ANB (Budgeted) | 1,160 | 529 |
| c. County Retirement Mill Value per ANB | 22.25 | 48.80 |
| District | | |
| d. Tax Year 2013 District Taxable Value | N/A | 4,095,855 |
| e. FY 2013-14 District ANB (Budgeted) | N/A | 39 |
| f. District Debt Service Mill Value per ANB | N/A | 105.02 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 28.64 | 68.00 |
| h. Facility Guaranteed Mill Value per ANB | 33.14 | 78.68 |

County: 14 Fergus
 District: 0282 Denton 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 | 192,481.90 |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | N/A | 3,789.82 |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | N/A | 7,788,061.85 |
| (e) District taxable valuation (Tax Year 2013)*** | N/A | 4,095,855 |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | N/A | 3,692.00 |

*** 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**

Adjusted QEC

County: 14 Fergus
District: 0288 Spring Creek Colony 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* | 8 | 40,000.00 | 41,802.40 |
| 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 | | | | | | 0.00 |
| 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 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] | | | | | | 1,218.00 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 5,648.60 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 6,866.60 |
| 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: 14 Fergus
 District: 0288 Spring Creek Colony Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|-----------|------|------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 17,604.78 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 1,945.68 | 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 | 5,648.60 | 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 | 78,542.76 |
| *c. Maximum Budget Limit | 99,266.80 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 78,542.76 |
| *e. Highest Budget With A Vote | 99,266.80 |
| *f. Highest Voted Amount (9e-9d) | 20,724.04 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|-----------|
| *a. FY 2013-2014 BASE Budget | 77,942.17 |
| *b. FY 2013-2014 Maximum Budget | 98,523.49 |
| *c. FY 2013-2014 ANB | 8 |
| *d. FY 2013-2014 Adopted General Fund Budget | 77,942.17 |
| *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 | 25,815,749 | 25,815,749 |
| b. FY 2013-14 County ANB (Budgeted) | 1,160 | 529 |
| c. County Retirement Mill Value per ANB | 22.25 | 48.80 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 71,678 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 8 | N/A |
| f. District Debt Service Mill Value per ANB | 8.96 | 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: 14 Fergus
 District: 0288 Spring Creek Colony 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 | 2,926.96 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 684,578.88 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 71,678 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | 613.00 | 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: 14 Fergus

District: 0291 Winifred 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 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 WINIFRED K-6 | 49 | 40,000.00 | 255,838.80* | 50 | 40,000.00 | 261,055.00 |
| M1 WINIFRED 7-8 | 19 | 80,000.00 | 127,043.50* | 16 | 80,000.00 | 106,996.00 |
| H1 WINIFRED HS 9-12 | 32 | 290,000.00 | 213,864.00* | 29 | 290,000.00 | 193,836.00 |
| 2. * DIRECT STATE AID | | | | | | 450,015.59 |
| 3. Quality Educator | | | | | | 42,022.19 |
| 4. At Risk Student | | | | | | 4,009.43 |
| 5. * Indian Education For All | | | | | | 2,040.00 |
| 6. American Indian Achievement Gap | | | | | | 600.00 |
| 7. * Data For Achievement | | | | | | 1,500.00 |
| 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] | | | | | | 15,225.00 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 854.41 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 16,079.41 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 5,075.00 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 5,024.25 |
| 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] | | | | | | 1,674.75 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 6,699.00 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 21,924.00 |

County: 14 Fergus
 District: 0291 Winifred K-12 Schools

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 | 25,224.25 | 9,809.43 | 35,033.68 |
| b. FY2012-2013 amount to avoid reversion | 13,187.36 | 5,188.47 | 18,375.83 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4 | 646.14 | 208.27 | 854.41 |

9. FY2015 BUDGET LIMITS:

| | |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| *b. BASE Budget | 880,109.84 |
| *c. Maximum Budget Limit | 1,094,151.74 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 1,057,894.82 |
| *e. Highest Budget With A Vote | 1,094,151.74 |
| *f. Highest Voted Amount (9e-9d) | 36,256.92 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|--------------|
| *a. FY 2013-2014 BASE Budget | 847,621.97 |
| *b. FY 2013-2014 Maximum Budget | 1,054,804.32 |
| *c. FY 2013-2014 ANB | 97 |
| *d. FY 2013-2014 Adopted General Fund Budget | 1,026,231.00 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 177,784.98 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 25,815,749 | 25,815,749 |
| b. FY 2013-14 County ANB (Budgeted) | 1,160 | 529 |
| c. County Retirement Mill Value per ANB | 22.25 | 48.80 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 1,487,016 | 1,487,016 |
| e. FY 2013-14 District ANB (Budgeted) | 66 | 31 |
| f. District Debt Service Mill Value per ANB | 22.53 | 47.97 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 28.64 | 68.00 |
| h. Facility Guaranteed Mill Value per ANB | 33.14 | 78.68 |

County: 14 Fergus
 District: 0291 Winifred K-12 Schools

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 | 39.68 |
| (b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 168,119.92 | 174,019.29 |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 6,077.01 | 2,813.50 |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 3,785,299.29 | 7,016,725.11 |
| (e) District taxable valuation (Tax Year 2013)*** | 1,487,016 | 1,487,016 |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | 2,298.00 | 5,530.00 |

*** 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

Adjusted QEC

County: 14 Fergus

District: 1218 Ayers 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 AYERS K-8 | 6 | 40,000.00 | 31,353.00 | 7 | 40,000.00 | 36,577.80* |
| 2. * DIRECT STATE AID | | | | | | 34,230.28 |
| 3. Quality Educator | | | | | | 3,042.00 |
| 4. At Risk Student | | | | | | 1,323.20 |
| 5. * Indian Education For All | | | | | | 142.80 |
| 6. American Indian Achievement Gap | | | | | | 0.00 |
| 7. * Data For Achievement | | | | | | 105.00 |
| 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] | | | | | | 913.50 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 2,545.02 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 3,458.52 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 304.50 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 301.46 |
| 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] | | | | | | 100.48 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 401.94 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 1,315.44 |

County: 14 Fergus
 District: 1218 Ayers Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|----------|------|------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 9,458.79 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 1,729.49 | 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 | 2,545.02 | 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 | 70,838.97 |
| *c. Maximum Budget Limit | 88,412.34 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 70,838.97 |
| *e. Highest Budget With A Vote | 88,412.34 |
| *f. Highest Voted Amount (9e-9d) | 17,573.37 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|-----------|
| *a. FY 2013-2014 BASE Budget | 79,721.23 |
| *b. FY 2013-2014 Maximum Budget | 98,587.97 |
| *c. FY 2013-2014 ANB | 10 |
| *d. FY 2013-2014 Adopted General Fund Budget | 79,721.23 |
| *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 | 25,815,749 | 25,815,749 |
| b. FY 2013-14 County ANB (Budgeted) | 1,160 | 529 |
| c. County Retirement Mill Value per ANB | 22.25 | 48.80 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 111,238 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 10 | N/A |
| f. District Debt Service Mill Value per ANB | 11.12 | 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: 14 Fergus
 District: 1218 Ayers 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 | 32,190.42 | N/A |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 718.32 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 715,106.92 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 111,238 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | 604.00 | 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.