



**PRELIMINARY BUDGET DATA SHEET**

**FY 2014-2015**

**Adjusted QEC**

**County: 18 Glacier**

**District: 0400 Browning Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 BROWNING K-6	1,171	112,000.00	5,985,580.20*	1,152	112,000.00	5,890,082.40
E2 BABB K-8	29	40,000.00	151,472.80*	32	40,000.00	167,132.80
M1 BROWNING 7-8	266	80,000.00	1,762,183.50*	264	80,000.00	1,749,066.00
2. * DIRECT STATE AID .....						3,634,662.71
3. Quality Educator .....						410,365.80
4. At Risk Student .....						118,542.72
5. * Indian Education For All .....						29,906.40
6. American Indian Achievement Gap .....						274,000.00
7. * Data For Achievement .....						21,990.00
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						223,198.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						74,399.50
c. Reimbursement for Disproportionate Costs .....						146,257.82
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						443,855.82
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						73,655.51
f(ii). District's Required Match for RSBG [8b X 0.33] .....						24,551.84
* 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)] .....						98,207.35
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						395,805.35

County: 18 Glacier  
 District: 0400 Browning Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	1,046,728.81	0.00	0.00
b. FY2012-2013 amount to avoid reversion	380,437.09	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	146,257.82	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	7,981,192.27
*c. Maximum Budget Limit	9,873,753.06
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	8,329,746.93
*e. Highest Budget With A Vote	9,873,753.06
*f. Highest Voted Amount (9e-9d)	1,544,006.13

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

*a. FY 2013-2014 BASE Budget	7,765,227.77
*b. FY 2013-2014 Maximum Budget	9,603,049.44
*c. FY 2013-2014 ANB	1,446
*d. FY 2013-2014 Adopted General Fund Budget	8,113,782.43
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	348,554.66

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	23,851,377	23,851,377
b. FY 2013-14 County ANB (Budgeted)	2,053	725
c. County Retirement Mill Value per ANB	11.62	32.90
<b>District</b>		
d. Tax Year 2013 District Taxable Value	5,823,696	N/A
e. FY 2013-14 District ANB (Budgeted)	1,446	N/A
f. District Debt Service Mill Value per ANB	4.03	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 18 Glacier  
 District: 0400 Browning Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 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

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	2,777,553.85	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	176,091.18	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	64,182,706.50	N/A
(e) District taxable valuation (Tax Year 2013)***	5,823,696	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	58,359.00	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: 18 Glacier**

**District: 0401 Browning H S**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 BROWNING HS 9-12	540	290,000.00	3,540,375.00*	519	290,000.00	3,405,418.50
2. * DIRECT STATE AID .....						1,712,177.63
3. Quality Educator .....						130,866.84
4. At Risk Student .....						37,866.98
5. * Indian Education For All .....						11,016.00
6. American Indian Achievement Gap .....						107,600.00
7. * Data For Achievement .....						8,100.00
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						82,215.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						27,405.00
c. Reimbursement for Disproportionate Costs .....						19,010.06
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						128,630.06
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						27,130.95
f(ii). District's Required Match for RSBG [8b X 0.33] .....						9,043.65
* 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)] .....						36,174.60
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						145,794.60

County: 18 Glacier  
 District: 0401 Browning 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	285,833.15	0.00
b. FY2012-2013 amount to avoid reversion	0.00	133,113.05	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	19,010.06	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
*b. BASE Budget .....	3,539,831.90
*c. Maximum Budget Limit .....	4,383,084.94
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	3,539,831.90
*e. Highest Budget With A Vote .....	4,383,084.94
*f. Highest Voted Amount (9e-9d) .....	843,253.04

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

*a. FY 2013-2014 BASE Budget .....	3,341,766.22
*b. FY 2013-2014 Maximum Budget .....	4,115,455.71
*c. FY 2013-2014 ANB .....	516
*d. FY 2013-2014 Adopted General Fund Budget .....	3,341,766.22
*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>
<b>County</b>		
a. Tax Year 2013 County Taxable Value	23,851,377	23,851,377
b. FY 2013-14 County ANB (Budgeted)	2,053	725
c. County Retirement Mill Value per ANB	11.62	32.90
<b>District</b>		
d. Tax Year 2013 District Taxable Value	N/A	7,958,964
e. FY 2013-14 District ANB (Budgeted)	N/A	516
f. District Debt Service Mill Value per ANB	N/A	15.42
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 18 Glacier  
 District: 0401 Browning H S

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

<b>I. STATEWIDE GTB RATIO:</b>	<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

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	1,272,898.59
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	46,667.10
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	52,360,366.58
(e) District taxable valuation (Tax Year 2013)***	N/A	7,958,964
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	44,401.00

\*\*\* 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: 18 Glacier**

**District: 0402 Cut Bank Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 CUT BANK K-8	466	56,000.00	2,413,647.00*	448	54,000.00	2,321,222.40
M1 CUT BANK 7-8	97	80,000.00	646,699.00*	96	80,000.00	640,056.00
2. * DIRECT STATE AID .....						1,428,766.66
3. Quality Educator .....						151,321.25
4. At Risk Student .....						29,997.05
5. * Indian Education For All .....						11,485.20
6. American Indian Achievement Gap .....						52,000.00
7. * Data For Achievement .....						8,445.00
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						85,716.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						109,105.78
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						194,822.53
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						28,572.25
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						28,286.53
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] .....						9,428.84
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						37,715.37
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						123,432.12

County: 18 Glacier  
 District: 0402 Cut Bank Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	475,568.71	0.00	0.00
b. FY2012-2013 amount to avoid reversion	113,281.52	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	109,105.78	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	3,094,505.74
*c. Maximum Budget Limit	3,867,811.81
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	3,825,092.81
*e. Highest Budget With A Vote	3,867,811.81
*f. Highest Voted Amount (9e-9d)	42,719.00

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

*a. FY 2013-2014 BASE Budget	2,957,051.18
*b. FY 2013-2014 Maximum Budget	3,698,720.95
*c. FY 2013-2014 ANB	542
*d. FY 2013-2014 Adopted General Fund Budget	3,698,720.95
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	730,587.07

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	23,851,377	23,851,377
b. FY 2013-14 County ANB (Budgeted)	2,053	725
c. County Retirement Mill Value per ANB	11.62	32.90
<b>District</b>		
d. Tax Year 2013 District Taxable Value	15,783,436	N/A
e. FY 2013-14 District ANB (Budgeted)	542	N/A
f. District Debt Service Mill Value per ANB	29.12	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 18 Glacier

District: 0402 Cut Bank Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	1,068,751.38	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	90,763.27	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	25,196,253.34	N/A
(e) District taxable valuation (Tax Year 2013)***	15,783,436	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	9,413.00	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: 18 Glacier**

**District: 0403 Cut Bank H S**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 CUT BANK HS 9-12	198	290,000.00	1,315,066.50	205	290,000.00	1,361,200.00*
2. * DIRECT STATE AID .....						738,086.40
3. Quality Educator .....						69,746.98
4. At Risk Student .....						7,846.81
5. * Indian Education For All .....						4,182.00
6. American Indian Achievement Gap .....						16,000.00
7. * Data For Achievement .....						3,075.00
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						30,145.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						8,642.91
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						38,788.41
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						10,048.50
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						9,948.02
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] .....						3,316.01
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						13,264.03
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						43,409.53

County: 18 Glacier  
 District: 0403 Cut Bank 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	104,044.87	0.00
b. FY2012-2013 amount to avoid reversion	0.00	46,047.64	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	8,642.91	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,480,133.96
*c. Maximum Budget Limit	1,839,676.11
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	2,235,550.51
*e. Highest Budget With A Vote	2,235,550.51
*f. Highest Voted Amount (9e-9d)	0.00

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

*a. FY 2013-2014 BASE Budget	1,481,066.01
*b. FY 2013-2014 Maximum Budget	1,841,865.38
*c. FY 2013-2014 ANB	209
*d. FY 2013-2014 Adopted General Fund Budget	2,233,359.70
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	759,781.89

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	23,851,377	23,851,377
b. FY 2013-14 County ANB (Budgeted)	2,053	725
c. County Retirement Mill Value per ANB	11.62	32.90
<b>District</b>		
d. Tax Year 2013 District Taxable Value	N/A	15,892,413
e. FY 2013-14 District ANB (Budgeted)	N/A	209
f. District Debt Service Mill Value per ANB	N/A	76.04
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 18 Glacier

District: 0403 Cut Bank H S

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(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	582,141.83
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	20,649.31
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	23,918,752.44
(e) District taxable valuation (Tax Year 2013)***	N/A	15,892,413
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	8,026.00

\*\*\* 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: 18 Glacier**

**District: 0404 East Glacier Park Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 EAST GLACIER PARK K-8	41	40,000.00	214,102.00*	41	40,000.00	214,102.00
2. * DIRECT STATE AID .....						113,583.59
3. Quality Educator .....						11,869.88
4. At Risk Student .....						3,448.93
5. * Indian Education For All .....						836.40
6. American Indian Achievement Gap .....						5,600.00
7. * Data For Achievement .....						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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						6,242.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						2,080.75
c. Reimbursement for Disproportionate Costs .....						6,223.92
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						14,546.92
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						2,059.94
f(ii). District's Required Match for RSBG [8b X 0.33] .....						686.65
* 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)] .....						2,746.59
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						11,069.59

County: 18 Glacier

District: 0404 East Glacier Park Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	35,577.67	0.00	0.00
b. FY2012-2013 amount to avoid reversion	11,181.49	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	6,223.92	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	246,017.50
*c. Maximum Budget Limit	305,566.05
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	368,285.90
*e. Highest Budget With A Vote	368,285.90
*f. Highest Voted Amount (9e-9d)	0.00

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

*a. FY 2013-2014 BASE Budget	241,972.00
*b. FY 2013-2014 Maximum Budget	300,422.26
*c. FY 2013-2014 ANB	41
*d. FY 2013-2014 Adopted General Fund Budget	366,109.09
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	132,590.49

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	23,851,377	23,851,377
b. FY 2013-14 County ANB (Budgeted)	2,053	725
c. County Retirement Mill Value per ANB	11.62	32.90
<b>District</b>		
d. Tax Year 2013 District Taxable Value	2,135,268	N/A
e. FY 2013-14 District ANB (Budgeted)	41	N/A
f. District Debt Service Mill Value per ANB	52.08	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 18 Glacier

District: 0404 East Glacier Park Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 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

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	88,163.87	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	5,666.04	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	2,038,923.94	N/A
(e) District taxable valuation (Tax Year 2013)***	2,135,268	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: 18 Glacier**

**District: 1222 Mountain View Elem**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 MOUNTAIN VIEW K-8	21	40,000.00	109,704.00	22	40,000.00	114,925.80*
2. * DIRECT STATE AID .....						69,251.83
3. Quality Educator .....						3,407.04
4. At Risk Student .....						1,493.61
5. * Indian Education For All .....						448.80
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						330.00
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
<b>Block Grant Rates</b>						
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
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						3,197.25
* 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] .....						3,197.25
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,065.75
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						1,055.09
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] .....						351.70
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						1,406.79
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						4,604.04

County: 18 Glacier

District: 1222 Mountain View Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	4,757.00	0.00	0.00
b. FY2012-2013 amount to avoid reversion	4,756.09	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	134,522.54
*c. Maximum Budget Limit	166,999.75
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	134,522.54
*e. Highest Budget With A Vote	166,999.75
*f. Highest Voted Amount (9e-9d)	32,477.21

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

*a. FY 2013-2014 BASE Budget	140,935.74
*b. FY 2013-2014 Maximum Budget	175,044.86
*c. FY 2013-2014 ANB	24
*d. FY 2013-2014 Adopted General Fund Budget	140,935.74
*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
<b>County</b>		
a. Tax Year 2013 County Taxable Value	23,851,377	23,851,377
b. FY 2013-14 County ANB (Budgeted)	2,053	725
c. County Retirement Mill Value per ANB	11.62	32.90
<b>District</b>		
d. Tax Year 2013 District Taxable Value	108,977	N/A
e. FY 2013-14 District ANB (Budgeted)	24	N/A
f. District Debt Service Mill Value per ANB	4.54	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 18 Glacier

District: 1222 Mountain View Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 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

<b>II. DISTRICT GTB SUBSIDY:</b>	<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	57,477.15	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	1,764.75	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	1,287,326.49	N/A
(e) District taxable valuation (Tax Year 2013)***	108,977	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	1,178.00	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.