



PRELIMINARY BUDGET DATA SHEET

FY 2014-2015

Adjusted QEC

County: 19 Golden Valley

District: 0407 Ryegate 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 RYEGATE K-8	35	40,000.00	182,791.00	38	40,000.00	198,447.40*
M1 RYEGATE 7-8	4	80,000.00	26,761.00	5	80,000.00	33,450.00*
H1 RYEGATE HS 9-12	8	290,000.00	53,514.00	18	290,000.00	120,361.50*
2. * DIRECT STATE AID						340,729.73
3. Quality Educator						30,420.00
4. At Risk Student						3,573.72
5. * Indian Education For All						1,244.40
6. American Indian Achievement Gap						800.00
7. * Data For Achievement						915.00
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]						7,155.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						4,925.96
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						12,081.71
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,385.25
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						2,361.40
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]						787.13
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						3,148.53
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						10,304.28

County: 19 Golden Valley
 District: 0407 Ryegate 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	23,952.46	14,680.54	38,633.00
b. FY2012-2013 amount to avoid reversion	9,079.81	5,620.84	14,700.65
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4	3,078.87	1,847.09	4,925.96

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	664,628.74
*c. Maximum Budget Limit	825,760.69
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	921,398.82
*e. Highest Budget With A Vote	939,688.89
*f. Highest Voted Amount (9e-9d)	18,290.07

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	699,169.29
*b. FY 2013-2014 Maximum Budget	868,453.50
*c. FY 2013-2014 ANB	67
*d. FY 2013-2014 Adopted General Fund Budget	939,303.68
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	256,770.08

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2013 County Taxable Value	5,410,732	5,410,732
b. FY 2013-14 County ANB (Budgeted)	95	51
c. County Retirement Mill Value per ANB	56.96	106.09
District		
d. Tax Year 2013 District Taxable Value	3,433,412	3,433,412
e. FY 2013-14 District ANB (Budgeted)	46	21
f. District Debt Service Mill Value per ANB	74.64	163.50
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 19 Golden Valley
 District: 0407 Ryegate 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	129,496.43	150,925.15
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	5,030.16	1,906.59
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	2,923,262.80	6,064,363.44
(e) District taxable valuation (Tax Year 2013)***	3,433,412	3,433,412
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	2,631.00

*** 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: 19 Golden Valley

District: 0411 Lavina 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 LAVINA K-6	33	40,000.00	172,352.40*	33	40,000.00	172,352.40
M1 LAVINA 7-8	15	80,000.00	100,312.50*	15	80,000.00	100,312.50
H1 LAVINA HS 9-12	26	290,000.00	173,803.50	28	290,000.00	187,159.00*
2. * DIRECT STATE AID						388,811.28
3. Quality Educator						43,823.05
4. At Risk Student						4,339.94
5. * Indian Education For All						1,550.40
6. American Indian Achievement Gap						200.00
7. * Data For Achievement						1,140.00
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]						11,266.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						16,261.91
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						27,528.41
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						3,755.50
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						3,717.95
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]						1,239.32
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						4,957.27
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						16,223.77

County: 19 Golden Valley
District: 0411 Lavina 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	41,797.81	26,723.19	68,521.00
b. FY2012-2013 amount to avoid reversion	9,512.19	6,053.21	15,565.40
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4	9,907.38	6,354.53	16,261.91

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	786,954.48
*c. Maximum Budget Limit	979,689.61
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	948,792.14
*e. Highest Budget With A Vote	979,689.61
*f. Highest Voted Amount (9e-9d)	30,897.47

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	795,844.58
*b. FY 2013-2014 Maximum Budget	990,587.54
*c. FY 2013-2014 ANB	79
*d. FY 2013-2014 Adopted General Fund Budget	957,682.24
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 ..	161,837.66

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2013 County Taxable Value	5,410,732	5,410,732
b. FY 2013-14 County ANB (Budgeted)	95	51
c. County Retirement Mill Value per ANB	56.96	106.09
District		
d. Tax Year 2013 District Taxable Value	1,977,320	1,977,320
e. FY 2013-14 District ANB (Budgeted)	49	30
f. District Debt Service Mill Value per ANB	40.35	65.91
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 19 Golden Valley
 District: 0411 Lavina 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	138,460.83	171,710.67
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	7,750.29	4,921.98
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	3,177,167.64	7,008,783.55
(e) District taxable valuation (Tax Year 2013)***	1,977,320	1,977,320
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	1,200.00	5,031.00

*** 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.