



**PRELIMINARY BUDGET DATA SHEET**

**FY 2014-2015**

**Adjusted QEC**

**County: 22 Jefferson**

**District: 0452 Clancy 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 CLANCY K-6	198	40,000.00	1,030,847.40	200	40,000.00	1,041,220.00*
M1 CLANCY 7-8	51	80,000.00	340,603.50	64	80,000.00	427,216.00*
2. * DIRECT STATE AID .....						710,030.89
3. Quality Educator .....						72,855.90
4. At Risk Student .....						3,925.73
5. * Indian Education For All .....						5,385.60
6. American Indian Achievement Gap .....						1,000.00
7. * Data For Achievement .....						3,960.00
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] .....						37,910.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						2,486.93
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						40,397.18
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						12,636.75
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						12,510.38
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] .....						4,170.13
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						16,680.51
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						54,590.76

County: 22 Jefferson  
 District: 0452 Clancy Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	112,263.82	0.00	0.00
b. FY2012-2013 amount to avoid reversion	59,234.99	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	2,486.93	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	1,419,486.78
*c. Maximum Budget Limit	1,768,994.34
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,772,297.18
*e. Highest Budget With A Vote	1,788,149.19
*f. Highest Voted Amount (9e-9d)	15,852.01

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

*a. FY 2013-2014 BASE Budget	1,431,165.43
*b. FY 2013-2014 Maximum Budget	1,785,291.18
*c. FY 2013-2014 ANB	271
*d. FY 2013-2014 Adopted General Fund Budget	1,783,975.83
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	352,810.40

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	28,471,560	28,471,560
b. FY 2013-14 County ANB (Budgeted)	1,238	368
c. County Retirement Mill Value per ANB	23.00	77.37
<b>District</b>		
d. Tax Year 2013 District Taxable Value	5,834,811	N/A
e. FY 2013-14 District ANB (Budgeted)	271	N/A
f. District Debt Service Mill Value per ANB	21.53	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: 22 Jefferson  
 District: 0452 Clancy 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	566,276.42	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	22,192.83	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	12,787,436.80	N/A
(e) District taxable valuation (Tax Year 2013)***	5,834,811	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	6,953.00	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: 22 Jefferson**

**District: 0453 Whitehall 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 WHITEHALL K-6	221	40,000.00	1,150,084.00*	216	40,000.00	1,124,172.00
M1 WHITEHALL 7-8	62	80,000.00	413,896.50*	60	80,000.00	400,575.00
2. * DIRECT STATE AID .....						752,739.29
3. Quality Educator .....						76,031.75
4. At Risk Student .....						11,163.28
5. * Indian Education For All .....						5,773.20
6. American Indian Achievement Gap .....						2,400.00
7. * Data For Achievement .....						4,245.00
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] .....						43,086.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						24,300.61
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						67,387.36
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						14,362.25
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						14,218.63
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] .....						4,739.54
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						18,958.17
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						62,044.92

County: 22 Jefferson  
 District: 0453 Whitehall Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	162,927.71	0.00	0.00
b. FY2012-2013 amount to avoid reversion	57,073.13	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	24,300.61	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	1,546,884.83
*c. Maximum Budget Limit	1,932,730.70
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,675,713.83
*e. Highest Budget With A Vote	1,932,730.70
*f. Highest Voted Amount (9e-9d)	257,016.87

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

*a. FY 2013-2014 BASE Budget	1,496,625.01
*b. FY 2013-2014 Maximum Budget	1,871,367.95
*c. FY 2013-2014 ANB	279
*d. FY 2013-2014 Adopted General Fund Budget	1,625,454.01
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	128,829.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	28,471,560	28,471,560
b. FY 2013-14 County ANB (Budgeted)	1,238	368
c. County Retirement Mill Value per ANB	23.00	77.37
<b>District</b>		
d. Tax Year 2013 District Taxable Value	5,210,275	N/A
e. FY 2013-14 District ANB (Budgeted)	279	N/A
f. District Debt Service Mill Value per ANB	18.67	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: 22 Jefferson  
 District: 0453 Whitehall 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	576,542.37	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	32,060.02	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	13,224,929.93	N/A
(e) District taxable valuation (Tax Year 2013)***	5,210,275	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	8,015.00	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: 22 Jefferson**

**District: 0454 Whitehall 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 WHITEHALL HS 9-12	140	290,000.00	931,875.00	144	290,000.00	958,356.00*
2. * DIRECT STATE AID .....						558,015.13
3. Quality Educator .....						39,844.12
4. At Risk Student .....						4,011.18
5. * Indian Education For All .....						2,937.60
6. American Indian Achievement Gap .....						1,800.00
7. * Data For Achievement .....						2,160.00
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] .....						21,315.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						5,421.62
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						26,736.62
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						7,105.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						7,033.95
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] .....						2,344.65
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						9,378.60
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						30,693.60

County: 22 Jefferson  
 District: 0454 Whitehall 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	72,382.76	0.00
b. FY2012-2013 amount to avoid reversion	0.00	32,860.29	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	5,421.62	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,089,710.97
*c. Maximum Budget Limit	1,359,687.14
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,171,518.46
*e. Highest Budget With A Vote	1,359,687.14
*f. Highest Voted Amount (9e-9d)	188,168.68

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

*a. FY 2013-2014 BASE Budget	1,105,686.25
*b. FY 2013-2014 Maximum Budget	1,378,958.69
*c. FY 2013-2014 ANB	150
*d. FY 2013-2014 Adopted General Fund Budget	1,187,493.74
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	81,807.49

**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	28,471,560	28,471,560
b. FY 2013-14 County ANB (Budgeted)	1,238	368
c. County Retirement Mill Value per ANB	23.00	77.37
<b>District</b>		
d. Tax Year 2013 District Taxable Value	N/A	12,494,950
e. FY 2013-14 District ANB (Budgeted)	N/A	150
f. District Debt Service Mill Value per ANB	N/A	83.30
<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: 22 Jefferson  
 District: 0454 Whitehall 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	447,484.86
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	13,159.96
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	18,278,386.46
(e) District taxable valuation (Tax Year 2013)***	N/A	12,494,950
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	5,783.00

\*\*\* 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**

**County: 22 Jefferson**  
**District: 0455 Basin 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 BASIN K-8	24	40,000.00	125,368.80*	22	40,000.00	114,925.80
2. * DIRECT STATE AID .....						73,919.85
3. Quality Educator .....						6,084.00
4. At Risk Student .....						2,793.80
5. * Indian Education For All .....						489.60
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						360.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet						
Block Grant Eligibility Status? .....						Yes
<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] .....						3,654.00
* 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] .....						3,654.00
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,218.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						1,205.82
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] .....						401.94
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						1,607.76
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						5,261.76

County: 22 Jefferson  
 District: 0455 Basin Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	4,556.05	0.00	0.00
b. FY2012-2013 amount to avoid reversion	4,539.91	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 .....	147,625.24
*c. Maximum Budget Limit .....	182,404.20
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE	166,756.63
*e. Highest Budget With A Vote .....	182,404.20
*f. Highest Voted Amount (9e-9d) .....	15,647.57

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

*a. FY 2013-2014 BASE Budget .....	129,485.35
*b. FY 2013-2014 Maximum Budget .....	159,361.53
*c. FY 2013-2014 ANB .....	20
*d. FY 2013-2014 Adopted General Fund Budget .....	148,616.74
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 ..	19,131.39

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	28,471,560	28,471,560
b. FY 2013-14 County ANB (Budgeted)	1,238	368
c. County Retirement Mill Value per ANB	23.00	77.37
<b>District</b>		
d. Tax Year 2013 District Taxable Value	1,192,599	N/A
e. FY 2013-14 District ANB (Budgeted)	20	N/A
f. District Debt Service Mill Value per ANB	59.63	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: 22 Jefferson  
 District: 0455 Basin 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	50,253.79	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	1,604.32	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	1,126,876.73	N/A
(e) District taxable valuation (Tax Year 2013)***	1,192,599	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**

**County: 22 Jefferson**  
**District: 0456 Boulder 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 BOULDER K-6	147	40,000.00	766,075.80*	135	40,000.00	703,701.00
M1 BOULDER 7-8	58	80,000.00	387,251.50*	49	80,000.00	327,271.00
2. * DIRECT STATE AID .....						569,177.30
3. Quality Educator .....						45,204.12
4. At Risk Student .....						11,558.14
5. * Indian Education For All .....						4,182.00
6. American Indian Achievement Gap .....						3,400.00
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						
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] .....						31,211.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						28,768.57
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						59,979.82
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						10,403.75
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						10,299.71
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] .....						3,433.24
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						13,732.95
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						44,944.20

County: 22 Jefferson  
 District: 0456 Boulder Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	136,555.59	0.00	0.00
b. FY2012-2013 amount to avoid reversion	36,103.07	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	28,768.57	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	1,174,214.35
*c. Maximum Budget Limit	1,471,109.95
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE)	1,429,005.64
*e. Highest Budget With A Vote	1,471,109.95
*f. Highest Voted Amount (9e-9d)	42,104.31

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

*a. FY 2013-2014 BASE Budget	1,029,050.52
*b. FY 2013-2014 Maximum Budget	1,289,058.93
*c. FY 2013-2014 ANB	180
*d. FY 2013-2014 Adopted General Fund Budget	1,289,058.93
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	254,791.29

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	28,471,560	28,471,560
b. FY 2013-14 County ANB (Budgeted)	1,238	368
c. County Retirement Mill Value per ANB	23.00	77.37
<b>District</b>		
d. Tax Year 2013 District Taxable Value	3,569,043	N/A
e. FY 2013-14 District ANB (Budgeted)	180	N/A
f. District Debt Service Mill Value per ANB	19.83	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: 22 Jefferson  
 District: 0456 Boulder 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	389,666.46	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	26,156.14	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	9,035,825.10	N/A
(e) District taxable valuation (Tax Year 2013)***	3,569,043	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	5,467.00	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: 22 Jefferson**

**District: 0457 Jefferson 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 JEFFERSON HS 9-12	225	290,000.00	1,492,875.00*	225	290,000.00	1,492,875.00
2. * DIRECT STATE AID .....						796,945.13
3. Quality Educator .....						58,832.28
4. At Risk Student .....						3,989.95
5. * Indian Education For All .....						4,590.00
6. American Indian Achievement Gap .....						2,400.00
7. * Data For Achievement .....						3,375.00
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] .....						34,256.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						8,340.27
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						42,596.52
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						11,418.75
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						11,304.56
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] .....						3,768.19
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						15,072.75
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						49,329.00

County: 22 Jefferson  
 District: 0457 Jefferson 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	105,997.48	0.00
b. FY2012-2013 amount to avoid reversion	0.00	47,560.94	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	8,340.27	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	1,563,689.86
*c. Maximum Budget Limit	1,939,170.20
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,897,919.95
*e. Highest Budget With A Vote	1,943,954.05
*f. Highest Voted Amount (9e-9d)	46,034.10

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

*a. FY 2013-2014 BASE Budget	1,577,247.09
*b. FY 2013-2014 Maximum Budget	1,974,877.17
*c. FY 2013-2014 ANB	228
*d. FY 2013-2014 Adopted General Fund Budget	1,935,342.53
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	334,230.09

**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	28,471,560	28,471,560
b. FY 2013-14 County ANB (Budgeted)	1,238	368
c. County Retirement Mill Value per ANB	23.00	77.37
<b>District</b>		
d. Tax Year 2013 District Taxable Value	N/A	16,996,333
e. FY 2013-14 District ANB (Budgeted)	N/A	228
f. District Debt Service Mill Value per ANB	N/A	74.55
<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: 22 Jefferson  
 District: 0457 Jefferson 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	625,375.15
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	28,873.25
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	25,960,576.51
(e) District taxable valuation (Tax Year 2013)***	N/A	16,996,333
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	8,964.00

\*\*\* 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: 22 Jefferson**

**District: 0458 Cardwell 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 CARDWELL K-8	44	40,000.00	229,754.80	48	40,000.00	250,622.40*
2. * DIRECT STATE AID .....						129,908.21
3. Quality Educator .....						16,858.76
4. At Risk Student .....						867.51
5. * Indian Education For All .....						979.20
6. American Indian Achievement Gap .....						600.00
7. * Data For Achievement .....						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
<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] .....						6,699.00
* 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] .....						6,699.00
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,233.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						2,210.67
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] .....						736.89
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						2,947.56
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						9,646.56

County: 22 Jefferson  
 District: 0458 Cardwell Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	11,338.93	0.00	0.00
b. FY2012-2013 amount to avoid reversion	10,809.30	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	0.00	0.00	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	262,795.19
*c. Maximum Budget Limit	324,045.87
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	262,795.19
*e. Highest Budget With A Vote	324,045.87
*f. Highest Voted Amount (9e-9d)	61,250.68

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

*a. FY 2013-2014 BASE Budget	267,560.79
*b. FY 2013-2014 Maximum Budget	330,080.86
*c. FY 2013-2014 ANB	50
*d. FY 2013-2014 Adopted General Fund Budget	267,560.79
*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	28,471,560	28,471,560
b. FY 2013-14 County ANB (Budgeted)	1,238	368
c. County Retirement Mill Value per ANB	23.00	77.37
<b>District</b>		
d. Tax Year 2013 District Taxable Value	6,789,298	N/A
e. FY 2013-14 District ANB (Budgeted)	50	N/A
f. District Debt Service Mill Value per ANB	135.79	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: 22 Jefferson

District: 0458 Cardwell 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	104,401.52	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	3,850.37	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	2,352,313.57	N/A
(e) District taxable valuation (Tax Year 2013)***	6,789,298	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: 22 Jefferson**

**District: 0460 Montana City 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 MONTANA CITY K-6	365	48,000.00	1,894,204.00*	356	48,000.00	1,847,818.00
M1 MONTANA CITY 7-8	102	80,000.00	679,906.50*	99	80,000.00	659,983.50
2. * DIRECT STATE AID .....						1,207,843.40
3. Quality Educator .....						108,295.20
4. At Risk Student .....						2,868.58
5. * Indian Education For All .....						9,526.80
6. American Indian Achievement Gap .....						3,200.00
7. * Data For Achievement .....						7,005.00
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] .....						71,100.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						26,162.32
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						97,263.07
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						23,700.25
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						23,463.25
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] .....						7,821.08
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						31,284.33
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						102,385.08

County: 22 Jefferson  
 District: 0460 Montana City Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	233,764.28	0.00	0.00
b. FY2012-2013 amount to avoid reversion	94,040.95	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	26,162.32	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	2,438,232.38
*c. Maximum Budget Limit	3,051,232.47
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	3,021,085.91
*e. Highest Budget With A Vote	3,051,232.47
*f. Highest Voted Amount (9e-9d)	30,146.56

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

*a. FY 2013-2014 BASE Budget	2,319,136.55
*b. FY 2013-2014 Maximum Budget	2,878,295.96
*c. FY 2013-2014 ANB	459
*d. FY 2013-2014 Adopted General Fund Budget	2,878,295.96
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	582,853.53

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	28,471,560	28,471,560
b. FY 2013-14 County ANB (Budgeted)	1,238	368
c. County Retirement Mill Value per ANB	23.00	77.37
<b>District</b>		
d. Tax Year 2013 District Taxable Value	6,399,880	N/A
e. FY 2013-14 District ANB (Budgeted)	459	N/A
f. District Debt Service Mill Value per ANB	13.94	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: 22 Jefferson  
 District: 0460 Montana City 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	916,401.06	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	39,952.01	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	20,781,552.21	N/A
(e) District taxable valuation (Tax Year 2013)***	6,399,880	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	14,382.00	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.