



**PRELIMINARY BUDGET DATA SHEET  
FY 2014-2015**

**Adjusted QEC**

**County: 24 Lake**  
**District: 0474 Arlee 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 ARLEE K-6	272	40,000.00	1,414,100.80*	267	40,000.00	1,388,239.80
M1 ARLEE 7-8	80	80,000.00	533,700.00*	75	80,000.00	500,437.50
2. * DIRECT STATE AID .....						924,306.96
3. Quality Educator .....						92,537.64
4. At Risk Student .....						23,688.46
5. * Indian Education For All .....						7,180.80
6. American Indian Achievement Gap .....						47,200.00
7. * Data For Achievement .....						5,280.00
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] .....						53,592.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						37,997.42
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						91,589.42
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						17,864.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						17,685.36
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] .....						5,895.12
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						23,580.48
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						77,172.48

County: 24 Lake  
 District: 0474 Arlee Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	220,391.61	0.00	0.00
b. FY2012-2013 amount to avoid reversion	70,044.30	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	37,997.42	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	1,965,498.33
*c. Maximum Budget Limit	2,444,730.54
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,965,498.33
*e. Highest Budget With A Vote	2,444,730.54
*f. Highest Voted Amount (9e-9d)	479,232.21

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

*a. FY 2013-2014 BASE Budget	1,912,132.01
*b. FY 2013-2014 Maximum Budget	2,379,732.97
*c. FY 2013-2014 ANB	349
*d. FY 2013-2014 Adopted General Fund Budget	1,912,132.01
*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	74,279,956	74,279,956
b. FY 2013-14 County ANB (Budgeted)	3,395	1,292
c. County Retirement Mill Value per ANB	21.88	57.49
<b>District</b>		
d. Tax Year 2013 District Taxable Value	2,362,748	N/A
e. FY 2013-14 District ANB (Budgeted)	349	N/A
f. District Debt Service Mill Value per ANB	6.77	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: 24 Lake  
 District: 0474 Arlee 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	707,989.97	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	44,315.67	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	16,347,601.56	N/A
(e) District taxable valuation (Tax Year 2013)***	2,362,748	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	13,985.00	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: 24 Lake**

**District: 0475 Arlee 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 ARLEE HS 9-12	119	290,000.00	792,718.50	129	290,000.00	859,011.00*
2. * DIRECT STATE AID .....						513,607.92
3. Quality Educator .....						48,732.84
4. At Risk Student .....						7,173.71
5. * Indian Education For All .....						2,631.60
6. American Indian Achievement Gap .....						15,600.00
7. * Data For Achievement .....						1,935.00
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] .....						18,117.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						19,225.55
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						37,343.30
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						6,039.25
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						5,978.86
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] .....						1,992.95
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						7,971.81
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						26,089.56

County: 24 Lake  
 District: 0475 Arlee 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	101,087.14	0.00
b. FY2012-2013 amount to avoid reversion	0.00	29,617.50	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	19,225.55	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
*b. BASE Budget .....	1,049,978.27
*c. Maximum Budget Limit .....	1,305,810.00
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,049,978.27
*e. Highest Budget With A Vote .....	1,305,810.00
*f. Highest Voted Amount (9e-9d) .....	255,831.73

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

*a. FY 2013-2014 BASE Budget .....	1,049,164.85
*b. FY 2013-2014 Maximum Budget .....	1,306,287.83
*c. FY 2013-2014 ANB .....	133
*d. FY 2013-2014 Adopted General Fund Budget .....	1,049,164.85
*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	74,279,956	74,279,956
b. FY 2013-14 County ANB (Budgeted)	3,395	1,292
c. County Retirement Mill Value per ANB	21.88	57.49
<b>District</b>		
d. Tax Year 2013 District Taxable Value	N/A	2,362,748
e. FY 2013-14 District ANB (Budgeted)	N/A	133
f. District Debt Service Mill Value per ANB	N/A	17.77
<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: 24 Lake  
 District: 0475 Arlee 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	408,571.38
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	17,091.85
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	16,890,316.97
(e) District taxable valuation (Tax Year 2013)***	N/A	2,362,748
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	14,528.00

\*\*\* 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: 24 Lake**

**District: 0477 Polson 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 POLSON K-6	933	94,000.00	4,788,902.40	928	94,000.00	4,763,702.40*
M1 POLSON 7-8	261	80,000.00	1,729,386.00	278	80,000.00	1,840,846.50*
2. * DIRECT STATE AID .....						3,030,011.36
3. Quality Educator .....						312,964.00
4. At Risk Student .....						58,936.07
5. * Indian Education For All .....						24,602.40
6. American Indian Achievement Gap .....						96,200.00
7. * Data For Achievement .....						18,090.00
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] .....						181,786.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						60,595.50
c. Reimbursement for Disproportionate Costs .....						206,640.97
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						449,022.97
<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] .....						59,989.55
f(ii). District's Required Match for RSBG [8b X 0.33] .....						19,996.51
* 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)] .....						79,986.06
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						322,368.06

County: 24 Lake  
 District: 0477 Polson Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	1,093,307.77	0.00	0.00
b. FY2012-2013 amount to avoid reversion	322,133.58	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	206,640.97	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	6,562,263.75
*c. Maximum Budget Limit	8,187,387.31
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	7,746,414.95
*e. Highest Budget With A Vote	8,187,387.31
*f. Highest Voted Amount (9e-9d)	440,972.36

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

*a. FY 2013-2014 BASE Budget	6,432,850.96
*b. FY 2013-2014 Maximum Budget	8,018,690.47
*c. FY 2013-2014 ANB	1,210
*d. FY 2013-2014 Adopted General Fund Budget	7,617,002.16
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	1,184,151.20

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	74,279,956	74,279,956
b. FY 2013-14 County ANB (Budgeted)	3,395	1,292
c. County Retirement Mill Value per ANB	21.88	57.49
<b>District</b>		
d. Tax Year 2013 District Taxable Value	36,954,356	N/A
e. FY 2013-14 District ANB (Budgeted)	1,210	N/A
f. District Debt Service Mill Value per ANB	30.54	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: 24 Lake  
 District: 0477 Polson 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	2,354,338.19	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	167,957.90	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	54,809,494.04	N/A
(e) District taxable valuation (Tax Year 2013)***	36,954,356	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	17,855.00	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: 24 Lake**

**District: 0478 Polson 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 POLSON HS 9-12	519	290,000.00	3,405,418.50	522	290,000.00	3,424,711.50*
2. * DIRECT STATE AID .....						1,660,476.04
3. Quality Educator .....						122,270.15
4. At Risk Student .....						18,293.13
5. * Indian Education For All .....						10,648.80
6. American Indian Achievement Gap .....						28,800.00
7. * Data For Achievement .....						7,830.00
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] .....						79,017.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						26,339.25
c. Reimbursement for Disproportionate Costs .....						3,622.09
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						108,979.09
<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] .....						26,075.86
f(ii). District's Required Match for RSBG [8b X 0.33] .....						8,691.95
* 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)] .....						34,767.81
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						140,124.81

County: 24 Lake  
 District: 0478 Polson 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	264,044.79	0.00
b. FY2012-2013 amount to avoid reversion	0.00	142,430.96	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	3,622.09	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	3,312,182.01
*c. Maximum Budget Limit	4,120,511.76
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	3,867,801.68
*e. Highest Budget With A Vote	4,120,511.76
*f. Highest Voted Amount (9e-9d)	252,710.08

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

*a. FY 2013-2014 BASE Budget	3,291,229.67
*b. FY 2013-2014 Maximum Budget	4,098,536.91
*c. FY 2013-2014 ANB	525
*d. FY 2013-2014 Adopted General Fund Budget	3,846,849.00
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	555,619.67

**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	74,279,956	74,279,956
b. FY 2013-14 County ANB (Budgeted)	3,395	1,292
c. County Retirement Mill Value per ANB	21.88	57.49
<b>District</b>		
d. Tax Year 2013 District Taxable Value	N/A	46,161,511
e. FY 2013-14 District ANB (Budgeted)	N/A	525
f. District Debt Service Mill Value per ANB	N/A	87.93
<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: 24 Lake  
 District: 0478 Polson 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	1,292,897.80
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	49,858.16
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	53,280,556.49
(e) District taxable valuation (Tax Year 2013)***	N/A	46,161,511
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	7,119.00

\*\*\* 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: 24 Lake**

**District: 0481 St Ignatius 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 ST IGNATIUS K-6	276	42,000.00	1,434,786.00*	274	40,000.00	1,424,443.80
M1 ST IGNATIUS 7-8	86	80,000.00	573,598.50*	80	80,000.00	533,700.00
H1 ST IGNATIUS HS 9-12	128	290,000.00	852,384.00	136	290,000.00	905,386.00*
2. * DIRECT STATE AID .....						1,486,619.41
3. Quality Educator .....						145,800.02
4. At Risk Student .....						44,155.08
5. * Indian Education For All .....						10,159.20
6. American Indian Achievement Gap .....						59,200.00
7. * Data For Achievement .....						7,470.00
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] .....						74,602.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						113,546.77
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						188,149.27
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						24,867.50
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						24,618.82
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] .....						8,206.28
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						32,825.10
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						107,427.60

County: 24 Lake  
 District: 0481 St Ignatius 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	335,522.29	143,795.27	479,317.56
b. FY2012-2013 amount to avoid reversion	76,529.88	32,644.10	109,173.98
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	79,405.33	34,141.44	113,546.77

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
*b. BASE Budget .....	3,200,756.68
*c. Maximum Budget Limit .....	3,993,720.84
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	3,200,756.68
*e. Highest Budget With A Vote .....	3,993,720.84
*f. Highest Voted Amount (9e-9d) .....	792,964.16

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

*a. FY 2013-2014 BASE Budget .....	3,120,842.61
*b. FY 2013-2014 Maximum Budget .....	3,891,028.94
*c. FY 2013-2014 ANB .....	497
*d. FY 2013-2014 Adopted General Fund Budget .....	3,120,842.61
*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	74,279,956	74,279,956
b. FY 2013-14 County ANB (Budgeted)	3,395	1,292
c. County Retirement Mill Value per ANB	21.88	57.49
<b>District</b>		
d. Tax Year 2013 District Taxable Value	2,987,697	2,987,697
e. FY 2013-14 District ANB (Budgeted)	350	147
f. District Debt Service Mill Value per ANB	8.54	20.32
<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: 24 Lake

District: 0481 St Ignatius K-12 Schools

**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	39.68
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	710,803.06	440,621.48
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	55,666.46	22,880.97
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	16,655,382.67	18,391,777.22
(e) District taxable valuation (Tax Year 2013)***	2,987,697	2,987,697
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	13,668.00	15,404.00

\*\*\* 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: 24 Lake**

**District: 0483 Valley 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 VALLEY VIEW K-8	25	40,000.00	130,590.00	26	40,000.00	135,811.00*
2. * DIRECT STATE AID .....						78,587.52
3. Quality Educator .....						9,734.40
4. At Risk Student .....						3,657.29
5. * Indian Education For All .....						530.40
6. American Indian Achievement Gap .....						600.00
7. * Data For Achievement .....						390.00
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] .....						3,806.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						1,268.75
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						5,075.00
<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] .....						1,256.06
f(ii). District's Required Match for RSBG [8b X 0.33] .....						418.69
* 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)] .....						1,674.75
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						6,749.75

County: 24 Lake  
 District: 0483 Valley View Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	11,362.88	0.00	0.00
b. FY2012-2013 amount to avoid reversion	6,921.88	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	162,665.89
*c. Maximum Budget Limit	200,873.09
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	185,695.87
*e. Highest Budget With A Vote	200,873.09
*f. Highest Voted Amount (9e-9d)	15,177.22

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

*a. FY 2013-2014 BASE Budget	162,887.77
*b. FY 2013-2014 Maximum Budget	200,346.64
*c. FY 2013-2014 ANB	27
*d. FY 2013-2014 Adopted General Fund Budget	186,126.10
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	23,029.98

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	74,279,956	74,279,956
b. FY 2013-14 County ANB (Budgeted)	3,395	1,292
c. County Retirement Mill Value per ANB	21.88	57.49
<b>District</b>		
d. Tax Year 2013 District Taxable Value	321,064	N/A
e. FY 2013-14 District ANB (Budgeted)	27	N/A
f. District Debt Service Mill Value per ANB	11.89	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: 24 Lake  
 District: 0483 Valley 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	62,893.94	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	2,085.62	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	1,412,005.84	N/A
(e) District taxable valuation (Tax Year 2013)***	321,064	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	1,091.00	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: 24 Lake**

**District: 0486 Swan Lake-Salmon 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
E2 SALMON PRAIRIE K-8	4	40,000.00	20,902.80	5	40,000.00	26,128.00*
2. * DIRECT STATE AID .....						14,779.61
3. Quality Educator .....						3,042.00
4. At Risk Student .....						780.42
5. * Indian Education For All .....						102.00
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						75.00
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] .....						609.00
* 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] .....						609.00
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						203.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						200.97
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] .....						66.99
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						267.96
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						876.96

County: 24 Lake  
 District: 0486 Swan Lake-Salmon Elem

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	1,080.93	0.00	0.00
b. FY2012-2013 amount to avoid reversion	1,080.93	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	57,835.62
*c. Maximum Budget Limit	71,345.42
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	68,755.65
*e. Highest Budget With A Vote	71,345.42
*f. Highest Voted Amount (9e-9d)	2,589.77

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

*a. FY 2013-2014 BASE Budget	57,368.75
*b. FY 2013-2014 Maximum Budget	70,769.11
*c. FY 2013-2014 ANB	5
*d. FY 2013-2014 Adopted General Fund Budget	68,288.78
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	10,920.03

**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	74,279,956	74,279,956
b. FY 2013-14 County ANB (Budgeted)	3,395	1,292
c. County Retirement Mill Value per ANB	21.88	57.49
<b>District</b>		
d. Tax Year 2013 District Taxable Value	1,948,087	N/A
e. FY 2013-14 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value per ANB	389.62	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: 24 Lake

District: 0486 Swan Lake-Salmon 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	23,156.09	N/A
(c)	40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	320.86	N/A
(d)	District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	510,154.12	N/A
(e)	District taxable valuation (Tax Year 2013)***	1,948,087	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: 24 Lake**

**District: 1199 Ronan 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 RONAN K-6	915	92,000.00	4,698,159.00*	881	90,000.00	4,526,578.00
M1 RONAN 7-8	215	80,000.00	1,427,062.50*	214	80,000.00	1,420,478.50
2. * DIRECT STATE AID .....						2,814,858.01
3. Quality Educator .....						255,503.66
4. At Risk Student .....						74,517.21
5. * Indian Education For All .....						23,052.00
6. American Indian Achievement Gap .....						138,200.00
7. * Data For Achievement .....						16,950.00
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] .....						172,042.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						57,347.50
c. Reimbursement for Disproportionate Costs .....						108,423.28
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						337,813.28
<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] .....						56,774.03
f(ii). District's Required Match for RSBG [8b X 0.33] .....						18,924.67
* 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)] .....						75,698.70
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						305,088.70

County: 24 Lake  
 District: 1199 Ronan 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	781,990.55	0.00	0.00
b. FY2012-2013 amount to avoid reversion	285,394.38	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	108,423.28	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 .....	6,018,938.66
*c. Maximum Budget Limit .....	7,481,070.93
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	6,018,938.66
*e. Highest Budget With A Vote .....	7,481,070.93
*f. Highest Voted Amount (9e-9d) .....	1,462,132.27

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

*a. FY 2013-2014 BASE Budget .....	5,668,097.53
*b. FY 2013-2014 Maximum Budget .....	7,031,496.46
*c. FY 2013-2014 ANB .....	1,081
*d. FY 2013-2014 Adopted General Fund Budget .....	5,668,097.53
*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	74,279,956	74,279,956
b. FY 2013-14 County ANB (Budgeted)	3,395	1,292
c. County Retirement Mill Value per ANB	21.88	57.49
<b>District</b>		
d. Tax Year 2013 District Taxable Value	7,372,950	N/A
e. FY 2013-14 District ANB (Budgeted)	1,081	N/A
f. District Debt Service Mill Value per ANB	6.82	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: 24 Lake  
 District: 1199 Ronan 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	2,098,859.21	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	116,162.38	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	48,132,419.15	N/A
(e) District taxable valuation (Tax Year 2013)***	7,372,950	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	40,759.00	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: 24 Lake**

**District: 1200 Ronan 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 RONAN HS 9-12	352	290,000.00	2,324,344.00*	336	290,000.00	2,220,036.00
2. * DIRECT STATE AID .....						1,168,611.77
3. Quality Educator .....						92,196.94
4. At Risk Student .....						16,841.25
5. * Indian Education For All .....						7,180.80
6. American Indian Achievement Gap .....						36,600.00
7. * Data For Achievement .....						5,280.00
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] .....						53,592.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						17,864.00
c. Reimbursement for Disproportionate Costs .....						14,381.96
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						85,837.96
<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] .....						17,685.36
f(ii). District's Required Match for RSBG [8b X 0.33] .....						5,895.12
* 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)] .....						23,580.48
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						95,036.48

County: 24 Lake  
 District: 1200 Ronan 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	194,668.05	0.00
b. FY2012-2013 amount to avoid reversion	0.00	88,653.30	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	14,381.96	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	2,369,747.33
*c. Maximum Budget Limit	2,944,118.91
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	2,369,747.33
*e. Highest Budget With A Vote	2,944,118.91
*f. Highest Voted Amount (9e-9d)	574,371.58

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

*a. FY 2013-2014 BASE Budget	2,157,578.08
*b. FY 2013-2014 Maximum Budget	2,674,014.88
*c. FY 2013-2014 ANB	326
*d. FY 2013-2014 Adopted General Fund Budget	2,157,578.08
*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	74,279,956	74,279,956
b. FY 2013-14 County ANB (Budgeted)	3,395	1,292
c. County Retirement Mill Value per ANB	21.88	57.49
<b>District</b>		
d. Tax Year 2013 District Taxable Value	N/A	7,372,950
e. FY 2013-14 District ANB (Budgeted)	N/A	326
f. District Debt Service Mill Value per ANB	N/A	22.62
<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: 24 Lake  
 District: 1200 Ronan 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	847,356.20
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	26,924.67
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	34,691,464.92
(e) District taxable valuation (Tax Year 2013)***	N/A	7,372,950
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	27,319.00

\*\*\* 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: 24 Lake**

**District: 1205 Charlo 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 CHARLO K-6	160	40,000.00	833,616.00*	156	40,000.00	812,838.00
M1 CHARLO 7-8	47	80,000.00	313,936.50*	48	80,000.00	320,604.00
2. * DIRECT STATE AID .....						566,595.97
3. Quality Educator .....						47,832.41
4. At Risk Student .....						10,249.52
5. * Indian Education For All .....						4,222.80
6. American Indian Achievement Gap .....						14,000.00
7. * Data For Achievement .....						3,105.00
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
<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] .....						31,515.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						4,089.98
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						35,605.73
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						10,505.25
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						10,400.20
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] .....						3,466.73
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						13,866.93
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						45,382.68

County: 24 Lake  
 District: 1205 Charlo 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	89,953.35	0.00	0.00
b. FY2012-2013 amount to avoid reversion	44,534.34	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	4,089.98	0.00	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
*b. BASE Budget .....	1,147,501.85
*c. Maximum Budget Limit .....	1,417,151.20
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,147,501.85
*e. Highest Budget With A Vote .....	1,417,151.20
*f. Highest Voted Amount (9e-9d) .....	269,649.35

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

*a. FY 2013-2014 BASE Budget .....	1,094,233.97
*b. FY 2013-2014 Maximum Budget .....	1,351,189.03
*c. FY 2013-2014 ANB .....	200
*d. FY 2013-2014 Adopted General Fund Budget .....	1,094,233.97
*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	74,279,956	74,279,956
b. FY 2013-14 County ANB (Budgeted)	3,395	1,292
c. County Retirement Mill Value per ANB	21.88	57.49
<b>District</b>		
d. Tax Year 2013 District Taxable Value	1,581,529	N/A
e. FY 2013-14 District ANB (Budgeted)	200	N/A
f. District Debt Service Mill Value per ANB	7.91	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: 24 Lake  
 District: 1205 Charlo 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	427,137.34	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	17,086.74	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	9,652,989.26	N/A
(e) District taxable valuation (Tax Year 2013)***	1,581,529	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	8,071.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2014-2015**

**Revision #1**

**Adjusted QEC**

**County: 24 Lake**

**District: 1206 Charlo 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 CHARLO HS 9-12	99	290,000.00	659,983.50*	91	290,000.00	606,833.50
2. * DIRECT STATE AID .....						424,642.62
3. Quality Educator .....						25,175.59
4. At Risk Student .....						4,495.27
5. * Indian Education For All .....						2,019.60
6. American Indian Achievement Gap .....						4,400.00
7. * Data For Achievement .....						1,485.00
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] .....						15,072.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						17,441.92
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						32,514.67
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						5,024.25
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						4,974.01
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] .....						1,658.00
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						6,632.01
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						21,704.76

County: 24 Lake  
 District: 1206 Charlo 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	77,276.49	0.00
b. FY2012-2013 amount to avoid reversion	0.00	18,808.19	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	0.00	17,441.92	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
*b. BASE Budget .....	845,092.50
*c. Maximum Budget Limit .....	1,057,612.55
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	845,092.50
*e. Highest Budget With A Vote .....	1,057,612.55
*f. Highest Voted Amount (9e-9d) .....	212,520.05

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

*a. FY 2013-2014 BASE Budget .....	799,588.86
*b. FY 2013-2014 Maximum Budget .....	998,883.95
*c. FY 2013-2014 ANB .....	94
*d. FY 2013-2014 Adopted General Fund Budget .....	799,588.86
*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	74,279,956	74,279,956
b. FY 2013-14 County ANB (Budgeted)	3,395	1,292
c. County Retirement Mill Value per ANB	21.88	57.49
<b>District</b>		
d. Tax Year 2013 District Taxable Value	N/A	2,022,812
e. FY 2013-14 District ANB (Budgeted)	N/A	94
f. District Debt Service Mill Value per ANB	N/A	21.52
<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: 24 Lake  
 District: 1206 Charlo 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	319,106.53
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	12,332.12
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	13,151,485.63
(e) District taxable valuation (Tax Year 2013)***	N/A	2,022,812
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	11,129.00

\*\*\* 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: 24 Lake**

**District: 1211 Upper West Shore 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 UPPER WEST SHORE K-8	43	40,000.00	224,537.40*	43	40,000.00	224,537.40
2. * DIRECT STATE AID .....						118,248.22
3. Quality Educator .....						15,575.04
4. At Risk Student .....						6,575.76
5. * Indian Education For All .....						877.20
6. American Indian Achievement Gap .....						1,400.00
7. * Data For Achievement .....						645.00
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] .....						6,546.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						2,182.25
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						8,729.00
<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] .....						2,160.43
f(ii). District's Required Match for RSBG [8b X 0.33] .....						720.14
* 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)] .....						2,880.57
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						11,609.57

County: 24 Lake

District: 1211 Upper West Shore Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	15,686.33	0.00	0.00
b. FY2012-2013 amount to avoid reversion	10,649.05	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)]	96%
*b. BASE Budget	248,923.52
*c. Maximum Budget Limit	306,719.24
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	277,351.67
*e. Highest Budget With A Vote	306,719.24
*f. Highest Voted Amount (9e-9d)	29,367.57

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

*a. FY 2013-2014 BASE Budget	250,251.20
*b. FY 2013-2014 Maximum Budget	309,706.18
*c. FY 2013-2014 ANB	45
*d. FY 2013-2014 Adopted General Fund Budget	278,679.35
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	28,428.15

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	74,279,956	74,279,956
b. FY 2013-14 County ANB (Budgeted)	3,395	1,292
c. County Retirement Mill Value per ANB	21.88	57.49
<b>District</b>		
d. Tax Year 2013 District Taxable Value	8,886,091	N/A
e. FY 2013-14 District ANB (Budgeted)	45	N/A
f. District Debt Service Mill Value per ANB	197.47	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: 24 Lake

District: 1211 Upper West Shore 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	95,381.31	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	3,609.72	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	2,151,075.08	N/A
(e) District taxable valuation (Tax Year 2013)***	8,886,091	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.