



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

Adjusted QEC

County: 27 Lincoln

District: 0519 Troy 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 TROY K-6	212	40,000.00	1,103,438.80*	209	40,000.00	1,087,886.80
M1 TROY 7-8	67	80,000.00	447,191.50*	65	80,000.00	433,875.00
2. * DIRECT STATE AID						746,771.74
3. Quality Educator						76,481.96
4. At Risk Student						17,207.70
5. * Indian Education For All						5,691.60
6. American Indian Achievement Gap						2,400.00
7. * Data For Achievement						4,185.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						42,477.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						14,159.25
c. Reimbursement for Disproportionate Costs						8,017.78
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						64,654.78
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						14,017.66
f(ii). District's Required Match for RSBG [8b X 0.33]						4,672.55
* 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)]						18,690.21
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						75,327.21

County: 27 Lincoln
 District: 0519 Troy Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	149,207.41	0.00	0.00
b. FY2012-2013 amount to avoid reversion	72,147.28	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	8,017.78	0.00	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,532,987.19
*c. Maximum Budget Limit	1,905,906.12
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,860,864.31
*e. Highest Budget With A Vote	1,905,906.12
*f. Highest Voted Amount (9e-9d)	45,041.81

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	1,490,102.55
*b. FY 2013-2014 Maximum Budget	1,851,877.10
*c. FY 2013-2014 ANB	278
*d. FY 2013-2014 Adopted General Fund Budget	1,817,979.67
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 ..	327,877.12

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	36,455,417	36,455,417
b. FY 2013-14 County ANB (Budgeted)	1,735	868
c. County Retirement Mill Value per ANB	21.01	42.00
District		
d. Tax Year 2013 District Taxable Value	6,919,838	N/A
e. FY 2013-14 District ANB (Budgeted)	278	N/A
f. District Debt Service Mill Value per ANB	24.89	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 27 Lincoln
 District: 0519 Troy Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	576,790.88	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	23,320.56	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	13,040,421.59	N/A
(e) District taxable valuation (Tax Year 2013)***	6,919,838	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	6,121.00	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: 27 Lincoln
District: 0520 Troy 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 TROY HS 9-12	130	290,000.00	865,637.50	137	290,000.00	912,009.00*
2. * DIRECT STATE AID						537,298.02
3. Quality Educator						32,376.01
4. At Risk Student						8,094.00
5. * Indian Education For All						2,794.80
6. American Indian Achievement Gap						1,800.00
7. * Data For Achievement						2,055.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						19,792.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						6,597.50
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						26,390.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						6,531.53
f(ii). District's Required Match for RSBG [8b X 0.33]						2,177.18
* 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)]						8,708.71
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						35,098.71

County: 27 Lincoln
 District: 0520 Troy H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	0.00	39,143.57	0.00
b. FY2012-2013 amount to avoid reversion	0.00	38,869.01	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	1,045,673.01
*c. Maximum Budget Limit	1,295,311.31
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,249,278.93
*e. Highest Budget With A Vote	1,309,091.84
*f. Highest Voted Amount (9e-9d)	59,812.91

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	1,104,852.65
*b. FY 2013-2014 Maximum Budget	1,371,437.69
*c. FY 2013-2014 ANB	149
*d. FY 2013-2014 Adopted General Fund Budget	1,308,458.57
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	203,605.92

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	36,455,417	36,455,417
b. FY 2013-14 County ANB (Budgeted)	1,735	868
c. County Retirement Mill Value per ANB	21.01	42.00
District		
d. Tax Year 2013 District Taxable Value	N/A	8,694,371
e. FY 2013-14 District ANB (Budgeted)	N/A	149
f. District Debt Service Mill Value per ANB	N/A	58.35
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 27 Lincoln
 District: 0520 Troy H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	39.68
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	445,197.25
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	10,829.16
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	18,095,127.95
(e) District taxable valuation (Tax Year 2013)***	N/A	8,694,371
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	9,401.00

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



PRELIMINARY BUDGET DATA SHEET

FY 2014-2015

Adjusted QEC

County: 27 Lincoln

District: 0522 Libby 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 LIBBY K-6	633	70,000.00	3,268,052.40	633	70,000.00	3,268,052.40*
M1 LIBBY 7-8	178	80,000.00	1,183,121.50	187	80,000.00	1,242,521.50*
H1 LIBBY HS 9-12	358	290,000.00	2,363,426.50	370	290,000.00	2,441,537.50*
2. * DIRECT STATE AID						3,304,273.79
3. Quality Educator						257,505.30
4. At Risk Student						65,455.78
5. * Indian Education For All						24,276.00
6. American Indian Achievement Gap						8,600.00
7. * Data For Achievement						17,850.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						177,980.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						59,326.75
c. Reimbursement for Disproportionate Costs						19,833.06
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						257,140.06
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						58,733.49
f(ii). District's Required Match for RSBG [8b X 0.33]						19,577.83
* 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)]						78,311.32
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						315,618.32

County: 27 Lincoln
 District: 0522 Libby K-12 Schools

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	424,722.30	209,191.58	633,913.88
b. FY2012-2013 amount to avoid reversion	218,305.40	108,087.80	326,393.20
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4	13,558.87	6,274.19	19,833.06

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	6,647,372.29
*c. Maximum Budget Limit	8,280,078.60
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	7,542,585.98
*e. Highest Budget With A Vote	8,280,078.60
*f. Highest Voted Amount (9e-9d)	737,492.62

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	6,710,508.04
*b. FY 2013-2014 Maximum Budget	8,354,242.42
*c. FY 2013-2014 ANB	1,221
*d. FY 2013-2014 Adopted General Fund Budget	7,605,721.73
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	895,213.69

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	36,455,417	36,455,417
b. FY 2013-14 County ANB (Budgeted)	1,735	868
c. County Retirement Mill Value per ANB	21.01	42.00
District		
d. Tax Year 2013 District Taxable Value	13,469,791	13,469,791
e. FY 2013-14 District ANB (Budgeted)	825	396
f. District Debt Service Mill Value per ANB	16.33	34.01
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 27 Lincoln
 District: 0522 Libby K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	39.68
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,626,506.24	1,004,876.28
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	71,695.60	30,215.14
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	36,901,925.98	41,072,427.55
(e) District taxable valuation (Tax Year 2013)***	13,469,791	13,469,791
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	23,432.00	27,603.00

*** 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: 27 Lincoln

District: 0527 Eureka 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 EUREKA K-6	328	46,000.00	1,703,402.40	343	46,000.00	1,780,787.40*
M1 EUREKA 7-8	108	80,000.00	719,739.00	119	80,000.00	792,718.50*
2. * DIRECT STATE AID						1,206,679.14
3. Quality Educator						121,610.03
4. At Risk Student						27,602.13
5. * Indian Education For All						9,424.80
6. American Indian Achievement Gap						5,400.00
7. * Data For Achievement						6,930.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						66,381.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						22,127.00
c. Reimbursement for Disproportionate Costs						26,406.68
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						114,914.68
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						21,905.73
f(ii). District's Required Match for RSBG [8b X 0.33]						7,301.91
* 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)]						29,207.64
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						117,715.64

County: 27 Lincoln
 District: 0527 Eureka Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	292,409.30	0.00	0.00
b. FY2012-2013 amount to avoid reversion	126,457.40	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	26,406.68	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	2,491,452.23
*c. Maximum Budget Limit	3,100,302.22
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	2,771,626.99
*e. Highest Budget With A Vote	3,100,302.22
*f. Highest Voted Amount (9e-9d)	328,675.23

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	2,577,886.09
*b. FY 2013-2014 Maximum Budget	3,211,096.91
*c. FY 2013-2014 ANB	485
*d. FY 2013-2014 Adopted General Fund Budget	2,947,785.25
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 ..	280,174.76

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	36,455,417	36,455,417
b. FY 2013-14 County ANB (Budgeted)	1,735	868
c. County Retirement Mill Value per ANB	21.01	42.00
District		
d. Tax Year 2013 District Taxable Value	11,149,542	N/A
e. FY 2013-14 District ANB (Budgeted)	485	N/A
f. District Debt Service Mill Value per ANB	22.99	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 27 Lincoln
 District: 0527 Eureka Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	980,671.70	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	51,726.31	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	22,434,008.76	N/A
(e) District taxable valuation (Tax Year 2013)***	11,149,542	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	11,284.00	N/A

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



PRELIMINARY BUDGET DATA SHEET

FY 2014-2015

Adjusted QEC

County: 27 Lincoln

District: 0528 Lincoln County 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 LINCOLN CO HS 9-12	300	290,000.00	1,984,875.00	315	290,000.00	2,082,937.50*
2. * DIRECT STATE AID						1,060,703.06
3. Quality Educator						69,281.55
4. At Risk Student						15,936.29
5. * Indian Education For All						6,426.00
6. American Indian Achievement Gap						1,200.00
7. * Data For Achievement						4,725.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						45,675.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						15,225.00
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						60,900.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						15,072.75
f(ii). District's Required Match for RSBG [8b X 0.33]						5,024.25
* 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)]						20,097.00
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						80,997.00

County: 27 Lincoln

District: 0528 Lincoln County H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	0.00	115,123.82	0.00
b. FY2012-2013 amount to avoid reversion	0.00	88,387.06	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	2,081,178.84
*c. Maximum Budget Limit	2,577,081.34
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	2,100,854.84
*e. Highest Budget With A Vote	2,577,081.34
*f. Highest Voted Amount (9e-9d)	476,226.50

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	2,089,179.04
*b. FY 2013-2014 Maximum Budget	2,589,755.23
*c. FY 2013-2014 ANB	323
*d. FY 2013-2014 Adopted General Fund Budget	2,128,531.04
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 ..	19,676.00

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	36,455,417	36,455,417
b. FY 2013-14 County ANB (Budgeted)	1,735	868
c. County Retirement Mill Value per ANB	21.01	42.00
District		
d. Tax Year 2013 District Taxable Value	N/A	14,291,255
e. FY 2013-14 District ANB (Budgeted)	N/A	323
f. District Debt Service Mill Value per ANB	N/A	44.25
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 27 Lincoln

District: 0528 Lincoln County H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(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	840,586.02
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	24,947.18
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	34,344,357.38
(e) District taxable valuation (Tax Year 2013)***	N/A	14,291,255
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	20,053.00

*** 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: 27 Lincoln

District: 0529 Fortine 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 FORTINE K-6	56	40,000.00	292,348.00	57	40,000.00	297,562.80*
M1 FORTINE 7-8	20	80,000.00	133,725.00	20	80,000.00	133,725.00*
2. * DIRECT STATE AID						246,425.65
3. Quality Educator						21,294.00
4. At Risk Student						5,314.52
5. * Indian Education For All						1,570.80
6. American Indian Achievement Gap						400.00
7. * Data For Achievement						1,155.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						11,571.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						2,588.39
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						14,159.39
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						3,857.00
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						3,818.43
f(ii). District's Required Match for RSBG [8b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]						1,272.81
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						5,091.24
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						16,662.24

County: 27 Lincoln
 District: 0529 Fortine 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	35,111.26	0.00	0.00
b. FY2012-2013 amount to avoid reversion	15,997.77	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	2,588.39	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	492,130.51
*c. Maximum Budget Limit	613,197.90
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	538,160.51
*e. Highest Budget With A Vote	613,197.90
*f. Highest Voted Amount (9e-9d)	75,037.39

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	496,377.61
*b. FY 2013-2014 Maximum Budget	614,220.11
*c. FY 2013-2014 ANB	79
*d. FY 2013-2014 Adopted General Fund Budget	542,407.61
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 ..	46,030.00

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2013 County Taxable Value	36,455,417	36,455,417
b. FY 2013-14 County ANB (Budgeted)	1,735	868
c. County Retirement Mill Value per ANB	21.01	42.00
District		
d. Tax Year 2013 District Taxable Value	1,504,495	N/A
e. FY 2013-14 District ANB (Budgeted)	79	N/A
f. District Debt Service Mill Value per ANB	19.04	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 27 Lincoln
 District: 0529 Fortine Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	197,145.21	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	7,023.43	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	4,436,584.55	N/A
(e) District taxable valuation (Tax Year 2013)***	1,504,495	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	2,932.00	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: 27 Lincoln

District: 0530 McCormick 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 MCCORMICK K-8	23	40,000.00	120,147.40	28	40,000.00	146,252.40*
2. * DIRECT STATE AID						83,254.82
3. Quality Educator						6,084.00
4. At Risk Student						1,885.45
5. * Indian Education For All						571.20
6. American Indian Achievement Gap						0.00
7. * Data For Achievement						420.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						3,501.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						1,167.25
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						4,669.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						1,155.58
f(ii). District's Required Match for RSBG [8b X 0.33]						385.19
* 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)]						1,540.77
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						6,209.77

County: 27 Lincoln

District: 0530 McCormick Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	7,986.79	0.00	0.00
b. FY2012-2013 amount to avoid reversion	7,986.79	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	164,499.17
*c. Maximum Budget Limit	203,383.80
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	176,857.93
*e. Highest Budget With A Vote	203,383.80
*f. Highest Voted Amount (9e-9d)	26,525.87

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	167,415.40
*b. FY 2013-2014 Maximum Budget	207,060.45
*c. FY 2013-2014 ANB	29
*d. FY 2013-2014 Adopted General Fund Budget	179,774.16
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	12,358.76

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	36,455,417	36,455,417
b. FY 2013-14 County ANB (Budgeted)	1,735	868
c. County Retirement Mill Value per ANB	21.01	42.00
District		
d. Tax Year 2013 District Taxable Value	990,326	N/A
e. FY 2013-14 District ANB (Budgeted)	29	N/A
f. District Debt Service Mill Value per ANB	34.15	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 27 Lincoln

District: 0530 McCormick Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	66,504.78	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	2,246.05	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	1,493,955.54	N/A
(e) District taxable valuation (Tax Year 2013)***	990,326	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	504.00	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: 27 Lincoln

District: 0533 Yaak 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 YAAK K-8	6	40,000.00	31,353.00	7	40,000.00	36,577.80*
2. * DIRECT STATE AID						34,230.28
3. Quality Educator						3,042.00
4. At Risk Student						1,039.43
5. * Indian Education For All						142.80
6. American Indian Achievement Gap						0.00
7. * Data For Achievement						105.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						913.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						304.50
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						1,218.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						301.46
f(ii). District's Required Match for RSBG [8b X 0.33]						100.48
* 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)]						401.94
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						1,619.94

County: 27 Lincoln
 District: 0533 Yaak 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	1,597.36	0.00	0.00
b. FY2012-2013 amount to avoid reversion	1,597.36	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	67,296.67
*c. Maximum Budget Limit	83,038.53
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	86,313.78
*e. Highest Budget With A Vote	87,811.14
*f. Highest Voted Amount (9e-9d)	1,497.36

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	71,012.67
*b. FY 2013-2014 Maximum Budget	87,694.88
*c. FY 2013-2014 ANB	8
*d. FY 2013-2014 Adopted General Fund Budget	87,745.37
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 ..	19,017.11

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2013 County Taxable Value	36,455,417	36,455,417
b. FY 2013-14 County ANB (Budgeted)	1,735	868
c. County Retirement Mill Value per ANB	21.01	42.00
District		
d. Tax Year 2013 District Taxable Value	784,207	N/A
e. FY 2013-14 District ANB (Budgeted)	8	N/A
f. District Debt Service Mill Value per ANB	98.03	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 27 Lincoln
 District: 0533 Yaak Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	28,576.90	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	561.51	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	633,177.65	N/A
(e) District taxable valuation (Tax Year 2013)***	784,207	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: 27 Lincoln

District: 0534 Trego 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 TREGO K-8	29	40,000.00	151,472.80*	27	40,000.00	141,031.80
2. * DIRECT STATE AID						85,588.34
3. Quality Educator						15,210.00
4. At Risk Student						2,110.03
5. * Indian Education For All						591.60
6. American Indian Achievement Gap						0.00
7. * Data For Achievement						435.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						4,415.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						1,245.31
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						5,660.56
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,471.75
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						1,457.03
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]						485.68
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						1,942.71
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						6,357.96

County: 27 Lincoln
 District: 0534 Trego Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	11,240.92	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	1,245.31	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	180,038.35
*c. Maximum Budget Limit	222,612.30
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	223,076.38
*e. Highest Budget With A Vote	236,223.94
*f. Highest Voted Amount (9e-9d)	13,147.56

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	192,781.04
*b. FY 2013-2014 Maximum Budget	239,899.69
*c. FY 2013-2014 ANB	31
*d. FY 2013-2014 Adopted General Fund Budget	235,819.07
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 ..	43,038.03

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	36,455,417	36,455,417
b. FY 2013-14 County ANB (Budgeted)	1,735	868
c. County Retirement Mill Value per ANB	21.01	42.00
District		
d. Tax Year 2013 District Taxable Value	1,637,218	N/A
e. FY 2013-14 District ANB (Budgeted)	31	N/A
f. District Debt Service Mill Value per ANB	52.81	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 27 Lincoln
 District: 0534 Trego Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	70,115.33	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	4,928.83	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	1,630,709.60	N/A
(e) District taxable valuation (Tax Year 2013)***	1,637,218	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.