



PRELIMINARY BUDGET DATA SHEET

FY 2014-2015

Revision #1

Isolation Status Approved

County: 37 Pondera

District: 0671 Dupuyer 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 DUPUYER K-8 | 4 | 40,000.00 | 20,902.80 | 7 | 40,000.00 | 36,577.80* |
| 2. * DIRECT STATE AID | | | | | | 34,230.28 |
| 3. Quality Educator | | | | | | 3,042.00 |
| 4. At Risk Student | | | | | | 2,923.37 |
| 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] | | | | | | 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 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 203.00 |
| Required Local Match | | | | | | |
| * 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 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 876.96 |

County: 37 Pondera
 District: 0671 Dupuyer Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|----------|------|------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 3,161.86 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 2,161.86 | 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 | 68,409.21 |
| *c. Maximum Budget Limit | 84,008.97 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 89,792.16 |
| *e. Highest Budget With A Vote | 95,600.61 |
| *f. Highest Voted Amount (9e-9d) | 5,808.45 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|-----------|
| *a. FY 2013-2014 BASE Budget | 73,557.60 |
| *b. FY 2013-2014 Maximum Budget | 91,193.29 |
| *c. FY 2013-2014 ANB | 9 |
| *d. FY 2013-2014 Adopted General Fund Budget | 92,662.24 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 21,382.95 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 13,912,063 | 13,912,063 |
| b. FY 2013-14 County ANB (Budgeted) | 760 | 317 |
| c. County Retirement Mill Value per ANB | 18.31 | 43.89 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 751,653 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 9 | N/A |
| f. District Debt Service Mill Value per ANB | 83.52 | 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: 37 Pondera
 District: 0671 Dupuyer 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 | 30,383.70 | N/A |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 481.30 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 670,696.45 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 751,653 | 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: 37 Pondera

District: 0674 Conrad 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 Conrad K-6 | 295 | 42,000.00 | 1,532,997.00 | 300 | 44,000.00 | 1,558,830.00* |
| M1 CONRAD 7-8 | 93 | 80,000.00 | 620,124.00 | 94 | 80,000.00 | 626,768.50* |
| 2. * DIRECT STATE AID | | | | | | 1,032,390.53 |
| 3. Quality Educator | | | | | | 98,989.72 |
| 4. At Risk Student | | | | | | 11,463.38 |
| 5. * Indian Education For All | | | | | | 8,037.60 |
| 6. American Indian Achievement Gap | | | | | | 3,600.00 |
| 7. * Data For Achievement | | | | | | 5,910.00 |
| 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] | | | | | | 59,073.00 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 15,266.68 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 74,339.68 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 19,691.00 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 19,494.09 |
| f(ii). District's Required Match for RSBG [8b X 0.33] | | | | | | N/A |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] | | | | | | 6,498.03 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 25,992.12 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 85,065.12 |

County: 37 Pondera
 District: 0674 Conrad Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|------------|------|------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 190,656.91 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 85,177.32 | 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 | 15,266.68 | 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 | 2,087,631.45 |
| *c. Maximum Budget Limit | 2,605,969.56 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 2,605,969.56 |
| *e. Highest Budget With A Vote | 2,605,969.56 |
| *f. Highest Voted Amount (9e-9d) | 0.00 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|--------------|
| *a. FY 2013-2014 BASE Budget | 2,071,180.02 |
| *b. FY 2013-2014 Maximum Budget | 2,585,898.90 |
| *c. FY 2013-2014 ANB | 399 |
| *d. FY 2013-2014 Adopted General Fund Budget | 2,586,718.00 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 541,390.17 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 13,912,063 | 13,912,063 |
| b. FY 2013-14 County ANB (Budgeted) | 760 | 317 |
| c. County Retirement Mill Value per ANB | 18.31 | 43.89 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 7,355,509 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 399 | N/A |
| f. District Debt Service Mill Value per ANB | 18.43 | 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: 37 Pondera
 District: 0674 Conrad 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 | 811,349.11 | N/A |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 36,687.33 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 18,427,831.84 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 7,355,509 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | 11,072.00 | 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: 37 Pondera

District: 0675 Conrad 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 CONRAD HS 9-12 | 175 | 290,000.00 | 1,163,312.50 | 185 | 290,000.00 | 1,229,325.00* |
| 2. * DIRECT STATE AID | | | | | | 679,138.28 |
| 3. Quality Educator | | | | | | 56,146.19 |
| 4. At Risk Student | | | | | | 3,675.14 |
| 5. * Indian Education For All | | | | | | 3,774.00 |
| 6. American Indian Achievement Gap | | | | | | 400.00 |
| 7. * Data For Achievement | | | | | | 2,775.00 |
| 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] | | | | | | 26,643.75 |
| * 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] | | | | | | 26,643.75 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 8,881.25 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 8,792.44 |
| f(ii). District's Required Match for RSBG [8b X 0.33] | | | | | | N/A |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] | | | | | | 2,930.81 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 11,723.25 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 38,367.00 |

County: 37 Pondera
 District: 0675 Conrad 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 | 67,490.96 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 0.00 | 41,940.10 | 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 | 1,323,084.08 |
| *c. Maximum Budget Limit | 1,648,264.08 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 1,660,701.37 |
| *e. Highest Budget With A Vote | 1,745,298.02 |
| *f. Highest Voted Amount (9e-9d) | 84,596.65 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|--------------|
| *a. FY 2013-2014 BASE Budget | 1,370,641.15 |
| *b. FY 2013-2014 Maximum Budget | 1,708,649.11 |
| *c. FY 2013-2014 ANB | 198 |
| *d. FY 2013-2014 Adopted General Fund Budget | 1,743,125.00 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 337,617.29 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 13,912,063 | 13,912,063 |
| b. FY 2013-14 County ANB (Budgeted) | 760 | 317 |
| c. County Retirement Mill Value per ANB | 18.31 | 43.89 |
| District | | |
| d. Tax Year 2013 District Taxable Value | N/A | 7,622,273 |
| e. FY 2013-14 District ANB (Budgeted) | N/A | 198 |
| f. District Debt Service Mill Value per ANB | N/A | 38.50 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 28.64 | 68.00 |
| h. Facility Guaranteed Mill Value per ANB | 33.14 | 78.68 |

County: 37 Pondera
 District: 0675 Conrad 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 | 557,082.89 |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | N/A | 14,920.18 |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | N/A | 22,697,081.82 |
| (e) District taxable valuation (Tax Year 2013)*** | N/A | 7,622,273 |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | N/A | 15,075.00 |

*** 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: 37 Pondera

District: 0679 Valier 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 VALIER K-8 | 105 | 40,000.00 | 547,638.00* | 98 | 40,000.00 | 511,197.40 |
| M1 VALIER 7-8 | 37 | 80,000.00 | 247,234.00* | 31 | 80,000.00 | 207,188.50 |
| 2. * DIRECT STATE AID | | | | | | 408,947.79 |
| 3. Quality Educator | | | | | | 38,633.40 |
| 4. At Risk Student | | | | | | 4,768.10 |
| 5. * Indian Education For All | | | | | | 2,896.80 |
| 6. American Indian Achievement Gap | | | | | | 7,800.00 |
| 7. * Data For Achievement | | | | | | 2,130.00 |
| 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] | | | | | | 21,619.50 |
| * 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] | | | | | | 21,619.50 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 7,206.50 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 7,134.44 |
| f(ii). District's Required Match for RSBG [8b X 0.33] | | | | | | N/A |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] | | | | | | 2,378.14 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 9,512.58 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 31,132.08 |

County: 37 Pondera
 District: 0679 Valier Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|-----------|------|------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 45,260.32 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 25,942.33 | 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 | 821,275.80 |
| *c. Maximum Budget Limit | 1,021,545.80 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 1,021,545.80 |
| *e. Highest Budget With A Vote | 1,021,545.80 |
| *f. Highest Voted Amount (9e-9d) | 0.00 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|------------|
| *a. FY 2013-2014 BASE Budget | 720,413.51 |
| *b. FY 2013-2014 Maximum Budget | 889,347.35 |
| *c. FY 2013-2014 ANB | 124 |
| *d. FY 2013-2014 Adopted General Fund Budget | 945,886.35 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 244,899.99 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 13,912,063 | 13,912,063 |
| b. FY 2013-14 County ANB (Budgeted) | 760 | 317 |
| c. County Retirement Mill Value per ANB | 18.31 | 43.89 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 2,858,516 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 124 | N/A |
| f. District Debt Service Mill Value per ANB | 23.05 | 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: 37 Pondera
 District: 0679 Valier 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 | 282,806.66 | N/A |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 9,946.78 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 6,361,532.25 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 2,858,516 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | 3,503.00 | 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: 37 Pondera

District: 0680 Valier 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 VALIER HS 9-12 | 50 | 290,000.00 | 333,937.50 | 58 | 290,000.00 | 387,251.50* |
| 2. * DIRECT STATE AID | | | | | | 302,731.42 |
| 3. Quality Educator | | | | | | 25,811.37 |
| 4. At Risk Student | | | | | | 3,491.41 |
| 5. * Indian Education For All | | | | | | 1,183.20 |
| 6. American Indian Achievement Gap | | | | | | 1,800.00 |
| 7. * Data For Achievement | | | | | | 870.00 |
| 8. SPECIAL EDUCATION FUNDING (FY2014-2015): | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| Block Grant Eligibility Status? | | | | | | Yes |
| Block Grant Rates | | | | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | | | | 152.25 |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | 50.75 |
| Threshold to Determine Disproportionate Costs | | | | | | 1.790267741 |
| Special Education Allowable Cost Payments | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | 7,612.50 |
| * 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] | | | | | | 7,612.50 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 2,537.50 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 2,512.13 |
| 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] | | | | | | 837.38 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 3,349.51 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 10,962.01 |

County: 37 Pondera
 District: 0680 Valier 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 | 21,566.78 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 0.00 | 12,971.16 | 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 | 586,629.68 |
| *c. Maximum Budget Limit | 728,169.98 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 755,842.11 |
| *e. Highest Budget With A Vote | 755,842.11 |
| *f. Highest Voted Amount (9e-9d) | 0.00 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|------------|
| *a. FY 2013-2014 BASE Budget | 609,802.26 |
| *b. FY 2013-2014 Maximum Budget | 754,621.87 |
| *c. FY 2013-2014 ANB | 63 |
| *d. FY 2013-2014 Adopted General Fund Budget | 755,466.15 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 171,982.06 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 13,912,063 | 13,912,063 |
| b. FY 2013-14 County ANB (Budgeted) | 760 | 317 |
| c. County Retirement Mill Value per ANB | 18.31 | 43.89 |
| District | | |
| d. Tax Year 2013 District Taxable Value | N/A | 3,610,169 |
| e. FY 2013-14 District ANB (Budgeted) | N/A | 63 |
| f. District Debt Service Mill Value per ANB | N/A | 57.30 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 28.64 | 68.00 |
| h. Facility Guaranteed Mill Value per ANB | 33.14 | 78.68 |

County: 37 Pondera
 District: 0680 Valier 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 | 247,801.94 |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | N/A | 5,053.61 |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | N/A | 10,033,308.22 |
| (e) District taxable valuation (Tax Year 2013)*** | N/A | 3,610,169 |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | N/A | 6,423.00 |

*** 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: 37 Pondera
District: 0684 Miami 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 MIAMI 1-8 | 16 | 40,000.00 | 83,592.00* | 13 | 40,000.00 | 67,922.40 |
| 2. * DIRECT STATE AID | | | | | | 55,245.62 |
| 3. Quality Educator | | | | | | 6,084.00 |
| 4. At Risk Student | | | | | | 1,167.74 |
| 5. * Indian Education For All | | | | | | 326.40 |
| 6. American Indian Achievement Gap | | | | | | 0.00 |
| 7. * Data For Achievement | | | | | | 240.00 |
| 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] | | | | | | 2,436.00 |
| * 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] | | | | | | 2,436.00 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 812.00 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 803.88 |
| 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] | | | | | | 267.96 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 1,071.84 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 3,507.84 |

County: 37 Pondera
 District: 0684 Miami 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 | 2,378.05 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 2,378.05 | 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)] | 75% |
| *b. BASE Budget | 110,426.94 |
| *c. Maximum Budget Limit | 136,282.14 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 115,764.70 |
| *e. Highest Budget With A Vote | 136,282.14 |
| *f. Highest Voted Amount (9e-9d) | 20,517.44 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|------------|
| *a. FY 2013-2014 BASE Budget | 88,437.64 |
| *b. FY 2013-2014 Maximum Budget | 109,565.27 |
| *c. FY 2013-2014 ANB | 12 |
| *d. FY 2013-2014 Adopted General Fund Budget | 93,775.40 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 5,337.76 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 13,912,063 | 13,912,063 |
| b. FY 2013-14 County ANB (Budgeted) | 760 | 317 |
| c. County Retirement Mill Value per ANB | 18.31 | 43.89 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 266,764 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 12 | N/A |
| f. District Debt Service Mill Value per ANB | 22.23 | 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: 37 Pondera
 District: 0684 Miami 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 | 35,803.66 | N/A |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 962.59 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 798,930.61 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 266,764 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | 532.00 | 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: 37 Pondera

District: 1226 Heart Butte 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 HEART BUTTE K-6 | 112 | 40,000.00 | 584,068.80 | 117 | 40,000.00 | 610,084.80* |
| M1 HEART BUTTE 7-8 | 29 | 80,000.00 | 193,836.00 | 27 | 80,000.00 | 180,481.50* |
| H1 HEART BUTTE HS 9-12 | 48 | 290,000.00 | 320,604.00* | 48 | 290,000.00 | 320,604.00 |
| 2. * DIRECT STATE AID | | | | | | 679,963.13 |
| 3. Quality Educator | | | | | | 69,944.71 |
| 4. At Risk Student | | | | | | 16,745.74 |
| 5. * Indian Education For All | | | | | | 3,916.80 |
| 6. American Indian Achievement Gap | | | | | | 36,400.00 |
| 7. * Data For Achievement | | | | | | 2,880.00 |
| 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] | | | | | | 28,775.25 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 6,758.35 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 35,533.60 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 9,591.75 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 9,495.83 |
| 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] | | | | | | 3,165.28 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 12,661.11 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 41,436.36 |

County: 37 Pondera
 District: 1226 Heart Butte K-12 Schools

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|-----------|-----------|-----------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 68,984.90 | 22,994.97 | 91,979.87 |
| b. FY2012-2013 amount to avoid reversion | 31,346.98 | 10,593.12 | 41,940.10 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4 | 5,146.17 | 1,612.18 | 6,758.35 |

9. FY2015 BUDGET LIMITS:

| | |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 75% |
| *b. BASE Budget | 1,400,407.23 |
| *c. Maximum Budget Limit | 1,720,435.17 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 1,400,407.23 |
| *e. Highest Budget With A Vote | 1,720,435.17 |
| *f. Highest Voted Amount (9e-9d) | 320,027.94 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|--------------|
| *a. FY 2013-2014 BASE Budget | 1,355,615.80 |
| *b. FY 2013-2014 Maximum Budget | 1,667,682.07 |
| *c. FY 2013-2014 ANB | 190 |
| *d. FY 2013-2014 Adopted General Fund Budget | 1,355,615.80 |
| *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 |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 13,912,063 | 13,912,063 |
| b. FY 2013-14 County ANB (Budgeted) | 760 | 317 |
| c. County Retirement Mill Value per ANB | 18.31 | 43.89 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 62,352 | 62,352 |
| e. FY 2013-14 District ANB (Budgeted) | 143 | 47 |
| f. District Debt Service Mill Value per ANB | 0.44 | 1.33 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 28.64 | 68.00 |
| h. Facility Guaranteed Mill Value per ANB | 33.14 | 78.68 |

County: 37 Pondera

District: 1226 Heart Butte 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 | 312,936.05 | 210,933.21 |
| (c) | 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 13,101.95 | 4,334.04 |
| (d) | District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 7,084,805.74 | 8,541,804.48 |
| (e) | District taxable valuation (Tax Year 2013)*** | 62,352 | 62,352 |
| (f) | If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | 7,022.00 | 8,479.00 |

*** 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.