



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

**County: 38 Powder River**

**District: 0692 Biddle 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 BIDDLE K-8	6	40,000.00	31,353.00*	4	40,000.00	20,902.80
2. * DIRECT STATE AID .....						31,894.79
3. Quality Educator .....						3,042.00
4. At Risk Student .....						0.00
5. * Indian Education For All .....						122.40
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						90.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						152.25
Related Services Block Grant Rate [RSBG] per ANB .....						50.75
Threshold to Determine Disproportionate Costs .....						1.790267741
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						913.50
* 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] .....						913.50
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						304.50
<b>Required Local Match</b>						
* 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] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						100.48
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						401.94
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						1,315.44

County: 38 Powder River

District: 0692 Biddle Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	648.56	0.00	0.00
b. FY2012-2013 amount to avoid reversion	648.56	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	61,737.50
*c. Maximum Budget Limit	76,434.40
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	67,378.23
*e. Highest Budget With A Vote	76,434.40
*f. Highest Voted Amount (9e-9d)	9,056.17

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

*a. FY 2013-2014 BASE Budget	60,489.88
*b. FY 2013-2014 Maximum Budget	74,843.85
*c. FY 2013-2014 ANB	6
*d. FY 2013-2014 Adopted General Fund Budget	66,130.61
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	5,640.73

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	8,471,628	8,471,628
b. FY 2013-14 County ANB (Budgeted)	174	120
c. County Retirement Mill Value per ANB	48.69	70.60
<b>District</b>		
d. Tax Year 2013 District Taxable Value	1,084,178	N/A
e. FY 2013-14 District ANB (Budgeted)	6	N/A
f. District Debt Service Mill Value per ANB	180.70	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 38 Powder River

District: 0692 Biddle Elem

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	24,963.10	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	240.65	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	547,677.49	N/A
(e) District taxable valuation (Tax Year 2013)***	1,084,178	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: 38 Powder River**

**District: 0705 Broadus 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 BROADUS K-6	97	40,000.00	505,990.80	103	40,000.00	537,227.40*
M1 BROADUS 7-8	46	80,000.00	307,268.50	52	80,000.00	347,269.00*
2. * DIRECT STATE AID .....						449,009.89
3. Quality Educator .....						45,021.60
4. At Risk Student .....						4,327.12
5. * Indian Education For All .....						3,162.00
6. American Indian Achievement Gap .....						2,400.00
7. * Data For Achievement .....						2,325.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						152.25
Related Services Block Grant Rate [RSBG] per ANB .....						50.75
Threshold to Determine Disproportionate Costs .....						1.790267741
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						21,771.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						636.25
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						22,408.00
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						7,257.25
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						7,184.68
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] .....						2,394.89
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						9,579.57
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						31,351.32

County: 38 Powder River  
 District: 0705 Broadus Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	67,772.95	0.00	0.00
b. FY2012-2013 amount to avoid reversion	36,967.83	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	636.25	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	895,106.94
*c. Maximum Budget Limit	1,113,805.37
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,218,972.40
*e. Highest Budget With A Vote	1,266,549.33
*f. Highest Voted Amount (9e-9d)	47,576.93

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

*a. FY 2013-2014 BASE Budget	906,626.41
*b. FY 2013-2014 Maximum Budget	1,130,263.40
*c. FY 2013-2014 ANB	159
*d. FY 2013-2014 Adopted General Fund Budget	1,264,670.51
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	323,865.46

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	8,471,628	8,471,628
b. FY 2013-14 County ANB (Budgeted)	174	120
c. County Retirement Mill Value per ANB	48.69	70.60
<b>District</b>		
d. Tax Year 2013 District Taxable Value	6,694,771	N/A
e. FY 2013-14 District ANB (Budgeted)	159	N/A
f. District Debt Service Mill Value per ANB	42.11	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 38 Powder River  
 District: 0705 Broadus Elem

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	356,446.16	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	14,456.33	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	8,059,711.11	N/A
(e) District taxable valuation (Tax Year 2013)***	6,694,771	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	1,365.00	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: 38 Powder River**

**District: 0706 Powder River Co Dist 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 POWDER RIVER CO HS 9-12	116	290,000.00	772,821.00*	115	290,000.00	766,187.50
2. * DIRECT STATE AID .....						475,080.99
3. Quality Educator .....						36,595.26
4. At Risk Student .....						1,997.30
5. * Indian Education For All .....						2,366.40
6. American Indian Achievement Gap .....						2,000.00
7. * Data For Achievement .....						1,740.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						152.25
Related Services Block Grant Rate [RSBG] per ANB .....						50.75
Threshold to Determine Disproportionate Costs .....						1.790267741
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						17,661.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						1,707.63
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						19,368.63
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						5,887.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						5,828.13
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] .....						1,942.71
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						7,770.84
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						25,431.84

County: 38 Powder River  
 District: 0706 Powder River Co Dist 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	49,551.69	0.00
b. FY2012-2013 amount to avoid reversion	0.00	25,293.77	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	1,707.63	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	924,426.64
*c. Maximum Budget Limit	1,152,144.22
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,194,809.93
*e. Highest Budget With A Vote	1,213,665.50
*f. Highest Voted Amount (9e-9d)	18,855.57

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

*a. FY 2013-2014 BASE Budget	934,541.93
*b. FY 2013-2014 Maximum Budget	1,164,535.59
*c. FY 2013-2014 ANB	120
*d. FY 2013-2014 Adopted General Fund Budget	1,212,125.50
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	270,383.29

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	8,471,628	8,471,628
b. FY 2013-14 County ANB (Budgeted)	174	120
c. County Retirement Mill Value per ANB	48.69	70.60
<b>District</b>		
d. Tax Year 2013 District Taxable Value	N/A	8,556,316
e. FY 2013-14 District ANB (Budgeted)	N/A	120
f. District Debt Service Mill Value per ANB	N/A	71.30
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 38 Powder River  
 District: 0706 Powder River Co Dist H S

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	39.68
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	378,779.59
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	10,258.44
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	15,437,029.03
(e) District taxable valuation (Tax Year 2013)***	N/A	8,556,316
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	6,881.00

\*\*\* 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: 38 Powder River**  
**District: 0709 South Stacey 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 SOUTH STACEY K-8	2	40,000.00	10,451.80	4	40,000.00	20,902.80*
2. * DIRECT STATE AID .....						27,223.55
3. Quality Educator .....						3,042.00
4. At Risk Student .....						0.00
5. * Indian Education For All .....						100.00
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						60.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						152.25
Related Services Block Grant Rate [RSBG] per ANB .....						50.75
Threshold to Determine Disproportionate Costs .....						1.790267741
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						304.50
* 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] .....						304.50
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						101.50
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						100.48
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] .....						33.50
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						133.98
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						438.48

County: 38 Powder River  
 District: 0709 South Stacey Elem

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	1,080.93	0.00	0.00
b. FY2012-2013 amount to avoid reversion	1,080.93	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	0.00	0.00	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	52,391.14
*c. Maximum Budget Limit	64,713.80
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	52,391.14
*e. Highest Budget With A Vote	64,713.80
*f. Highest Voted Amount (9e-9d)	12,322.66

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

*a. FY 2013-2014 BASE Budget	60,951.13
*b. FY 2013-2014 Maximum Budget	75,445.48
*c. FY 2013-2014 ANB	6
*d. FY 2013-2014 Adopted General Fund Budget	60,951.13
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	0.00

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2013 County Taxable Value	8,471,628	8,471,628
b. FY 2013-14 County ANB (Budgeted)	174	120
c. County Retirement Mill Value per ANB	48.69	70.60
<b>District</b>		
d. Tax Year 2013 District Taxable Value	288,035	N/A
e. FY 2013-14 District ANB (Budgeted)	6	N/A
f. District Debt Service Mill Value per ANB	48.01	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 38 Powder River  
 District: 0709 South Stacey Elem

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

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

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	24,963.10	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	401.08	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	551,163.63	N/A
(e) District taxable valuation (Tax Year 2013)***	288,035	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	263.00	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.