



PRELIMINARY BUDGET DATA SHEET

FY 2014-2015

Revision #1

Adjusted QEC

County: 54 Wheatland

District: 0945 Harlowton 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 HARLOWTON K-8 | 186 | 40,000.00 | 968,595.00 | 185 | 40,000.00 | 963,406.00* |
| M1 HARLOWTON 7-8 | 37 | 80,000.00 | 247,234.00 | 40 | 80,000.00 | 267,250.00* |
| 2. * DIRECT STATE AID | | | | | | 603,743.23 |
| 3. Quality Educator | | | | | | 67,614.53 |
| 4. At Risk Student | | | | | | 12,931.60 |
| 5. * Indian Education For All | | | | | | 4,590.00 |
| 6. American Indian Achievement Gap | | | | | | 1,200.00 |
| 7. * Data For Achievement | | | | | | 3,375.00 |
| 8. SPECIAL EDUCATION FUNDING (FY2014-2015): | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| Block Grant Eligibility Status? | | | | | | Yes |
| 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] | | | | | | 33,951.75 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 7,495.65 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 41,447.40 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 11,317.25 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 11,204.08 |
| 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] | | | | | | 3,734.69 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 14,938.77 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 48,890.52 |

County: 54 Wheatland
 District: 0945 Harlowton 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 | 104,272.97 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 47,777.13 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4 | 7,495.65 | 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 | 1,232,789.19 |
| *c. Maximum Budget Limit | 1,534,579.18 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 1,534,579.18 |
| *e. Highest Budget With A Vote | 1,534,579.18 |
| *f. Highest Voted Amount (9e-9d) | 0.00 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|--------------|
| *a. FY 2013-2014 BASE Budget | 1,231,356.24 |
| *b. FY 2013-2014 Maximum Budget | 1,531,020.94 |
| *c. FY 2013-2014 ANB | 229 |
| *d. FY 2013-2014 Adopted General Fund Budget | 1,531,020.94 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 311,741.27 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 15,335,912 | 15,335,912 |
| b. FY 2013-14 County ANB (Budgeted) | 254 | 86 |
| c. County Retirement Mill Value per ANB | 60.38 | 178.32 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 8,225,863 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 229 | N/A |
| f. District Debt Service Mill Value per ANB | 35.92 | 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: 54 Wheatland
 District: 0945 Harlowton 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 | 476,653.25 | N/A |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 19,737.47 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 10,786,570.35 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 8,225,863 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | 2,561.00 | N/A |

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



PRELIMINARY BUDGET DATA SHEET

FY 2014-2015

Revision #1

Adjusted QEC

County: 54 Wheatland

District: 0946 Harlowton 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 HARLOWTON HS 9-12 | 77 | 290,000.00 | 513,744.00* | 75 | 290,000.00 | 500,437.50 |
| 2. * DIRECT STATE AID | | | | | | 359,273.57 |
| 3. Quality Educator | | | | | | 32,120.48 |
| 4. At Risk Student | | | | | | 4,978.98 |
| 5. * Indian Education For All | | | | | | 1,570.80 |
| 6. American Indian Achievement Gap | | | | | | 200.00 |
| 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] | | | | | | 11,723.25 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 14,666.26 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 26,389.51 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 3,907.75 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 3,868.67 |
| f(ii). District's Required Match for RSBG [8b X 0.33] | | | | | | N/A |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] | | | | | | 1,289.56 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 5,158.23 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 16,881.48 |

County: 54 Wheatland
 District: 0946 Harlowton 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 | 64,918.91 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 0.00 | 15,781.58 | 0.00 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4 | 0.00 | 14,666.26 | 0.00 |

9. FY2015 BUDGET LIMITS:

| | |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| *b. BASE Budget | 721,528.87 |
| *c. Maximum Budget Limit | 900,456.03 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 991,498.67 |
| *e. Highest Budget With A Vote | 991,498.67 |
| *f. Highest Voted Amount (9e-9d) | 0.00 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|------------|
| *a. FY 2013-2014 BASE Budget | 686,035.92 |
| *b. FY 2013-2014 Maximum Budget | 855,989.75 |
| *c. FY 2013-2014 ANB | 74 |
| *d. FY 2013-2014 Adopted General Fund Budget | 973,282.44 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 304,969.02 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 15,335,912 | 15,335,912 |
| b. FY 2013-14 County ANB (Budgeted) | 254 | 86 |
| c. County Retirement Mill Value per ANB | 60.38 | 178.32 |
| District | | |
| d. Tax Year 2013 District Taxable Value | N/A | 11,548,953 |
| e. FY 2013-14 District ANB (Budgeted) | N/A | 74 |
| f. District Debt Service Mill Value per ANB | N/A | 156.07 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 28.64 | 68.00 |
| h. Facility Guaranteed Mill Value per ANB | 33.14 | 78.68 |

County: 54 Wheatland
 District: 0946 Harlowton 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 | 273,122.98 |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | N/A | 10,139.95 |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | N/A | 11,239,873.06 |
| (e) District taxable valuation (Tax Year 2013)*** | N/A | 11,548,953 |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | N/A | 0.00 |

*** 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: 54 Wheatland
District: 0947 Shawmut 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 SHAWMUT K-6 | 3 | 40,000.00 | 15,677.40 | 5 | 40,000.00 | 26,128.00* |
| 2. * DIRECT STATE AID | | | | | | 14,779.61 |
| 3. Quality Educator | | | | | | 3,042.00 |
| 4. At Risk Student | | | | | | 975.46 |
| 5. * Indian Education For All | | | | | | 102.00 |
| 6. American Indian Achievement Gap | | | | | | 0.00 |
| 7. * Data For Achievement | | | | | | 75.00 |
| 8. SPECIAL EDUCATION FUNDING (FY2014-2015): | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| Block Grant Eligibility Status? | | | | | | Yes |
| 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] | | | | | | 456.75 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 1,144.36 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 1,601.11 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 152.25 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 150.73 |
| 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] | | | | | | 50.24 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 200.97 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 657.72 |

County: 54 Wheatland
 District: 0947 Shawmut Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|----------|------|------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 5,183.08 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 1,297.12 | 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 | 1,144.36 | 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 | 59,399.31 |
| *c. Maximum Budget Limit | 73,676.93 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 73,471.49 |
| *e. Highest Budget With A Vote | 73,676.93 |
| *f. Highest Voted Amount (9e-9d) | 205.44 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|-----------|
| *a. FY 2013-2014 BASE Budget | 63,727.59 |
| *b. FY 2013-2014 Maximum Budget | 79,260.91 |
| *c. FY 2013-2014 ANB | 6 |
| *d. FY 2013-2014 Adopted General Fund Budget | 63,727.59 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 14,072.18 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 15,335,912 | 15,335,912 |
| b. FY 2013-14 County ANB (Budgeted) | 254 | 86 |
| c. County Retirement Mill Value per ANB | 60.38 | 178.32 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 3,323,090 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 6 | N/A |
| f. District Debt Service Mill Value per ANB | 553.85 | 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: 54 Wheatland
 District: 0947 Shawmut 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 | 24,963.10 | N/A |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 926.61 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 562,583.40 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 3,323,090 | 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

Revision #2

Adjusted QEC

County: 54 Wheatland
District: 0948 Judith Gap 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 JUDITH GAP K-6 | 18 | 40,000.00 | 94,037.40 | 17 | 40,000.00 | 88,814.80* |
| M1 JUDITH GAP 7-8 | 2 | 80,000.00 | 13,381.50 | 3 | 80,000.00 | 20,071.50* |
| 2. * DIRECT STATE AID | | | | | | 102,312.18 |
| 3. Quality Educator | | | | | | 20,685.60 |
| 4. At Risk Student | | | | | | 711.18 |
| 5. * Indian Education For All | | | | | | 408.00 |
| 6. American Indian Achievement Gap | | | | | | 200.00 |
| 7. * Data For Achievement | | | | | | 300.00 |
| 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] | | | | | | 3,045.00 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 0.00 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 3,045.00 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 1,015.00 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 1,004.85 |
| 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] | | | | | | 334.95 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 1,339.80 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 4,384.80 |

County: 54 Wheatland
 District: 0948 Judith Gap Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|----------|------|------|
| a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB | 3,820.03 | 0.00 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 4,323.72 | 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 | 210,082.82 |
| *c. Maximum Budget Limit | 257,281.08 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 373,079.62 |
| *e. Highest Budget With A Vote | 380,370.77 |
| *f. Highest Voted Amount (9e-9d) | 7,291.15 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|------------|
| *a. FY 2013-2014 BASE Budget | 213,066.24 |
| *b. FY 2013-2014 Maximum Budget | 261,998.92 |
| *c. FY 2013-2014 ANB | 22 |
| *d. FY 2013-2014 Adopted General Fund Budget | 376,063.04 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 .. | 162,996.80 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|------------|-------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 15,335,912 | 15,335,912 |
| b. FY 2013-14 County ANB (Budgeted) | 254 | 86 |
| c. County Retirement Mill Value per ANB | 60.38 | 178.32 |
| District | | |
| d. Tax Year 2013 District Taxable Value | 4,781,259 | N/A |
| e. FY 2013-14 District ANB (Budgeted) | 22 | N/A |
| f. District Debt Service Mill Value per ANB | 217.33 | 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: 54 Wheatland
 District: 0948 Judith Gap 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 | 84,136.28 | N/A |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | 1,443.89 | N/A |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | 1,859,657.09 | N/A |
| (e) District taxable valuation (Tax Year 2013)*** | 4,781,259 | 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: 54 Wheatland
District: 0949 Judith Gap 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 JUDITH GAP HS 9-12 | 7 | 290,000.00 | 46,826.50 | 9 | 290,000.00 | 60,201.00* |
| 2. * DIRECT STATE AID | | | | | | 156,539.85 |
| 3. Quality Educator | | | | | | 10,427.98 |
| 4. At Risk Student | | | | | | 0.00 |
| 5. * Indian Education For All | | | | | | 183.60 |
| 6. American Indian Achievement Gap | | | | | | 0.00 |
| 7. * Data For Achievement | | | | | | 135.00 |
| 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] | | | | | | 1,065.75 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 1,506.19 |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] | | | | | | 2,571.94 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 355.25 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [8a X 0.33] | | | | | | 351.70 |
| 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] | | | | | | 117.23 |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] | | | | | | 468.93 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] | | | | | | 1,534.68 |

County: 54 Wheatland
 District: 0949 Judith Gap 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 | 8,022.83 | 0.00 |
| b. FY2012-2013 amount to avoid reversion | 0.00 | 2,378.05 | 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 | 1,506.19 | 0.00 |

9. FY2015 BUDGET LIMITS:

| | |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 75% |
| *b. BASE Budget | 294,650.20 |
| *c. Maximum Budget Limit | 365,714.91 |
| *d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 394,299.33 |
| *e. Highest Budget With A Vote | 394,299.33 |
| *f. Highest Voted Amount (9e-9d) | 0.00 |

10. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|--|------------|
| *a. FY 2013-2014 BASE Budget | 312,795.96 |
| *b. FY 2013-2014 Maximum Budget | 387,082.87 |
| *c. FY 2013-2014 ANB | 12 |
| *d. FY 2013-2014 Adopted General Fund Budget | 394,284.33 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 | 151,446.48 |

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2013 County Taxable Value | 15,335,912 | 15,335,912 |
| b. FY 2013-14 County ANB (Budgeted) | 254 | 86 |
| c. County Retirement Mill Value per ANB | 60.38 | 178.32 |
| District | | |
| d. Tax Year 2013 District Taxable Value | N/A | 4,274,669 |
| e. FY 2013-14 District ANB (Budgeted) | N/A | 12 |
| f. District Debt Service Mill Value per ANB | N/A | 356.22 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 28.64 | 68.00 |
| h. Facility Guaranteed Mill Value per ANB | 33.14 | 78.68 |

County: 54 Wheatland
 District: 0949 Judith Gap 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 | 130,125.33 |
| (c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment | N/A | 641.73 |
| (d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)] | N/A | 5,188,836.94 |
| (e) District taxable valuation (Tax Year 2013)*** | N/A | 4,274,669 |
| (f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001 | N/A | 914.00 |

*** 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.