



**PRELIMINARY BUDGET DATA SHEET**

**FY 2014-2015**

**Adjusted QEC**

**County: 55 Wibaux**

**District: 0964 Wibaux 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 WIBAUX K-6	85	40,000.00	443,496.00*	81	40,000.00	422,658.00
M1 WIBAUX 7-8	26	80,000.00	173,803.50*	28	80,000.00	187,159.00
H1 WIBAUX HS 9-12	60	290,000.00	400,575.00*	55	290,000.00	367,262.50
2. * DIRECT STATE AID .....						638,259.90
3. Quality Educator .....						64,977.12
4. At Risk Student .....						3,140.03
5. * Indian Education For All .....						3,488.40
6. American Indian Achievement Gap .....						1,600.00
7. * Data For Achievement .....						2,565.00
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] .....						26,034.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						10,790.07
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						36,824.82
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						8,678.25
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						8,591.47
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] .....						2,863.82
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						11,455.29
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						37,490.04

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**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	56,192.06	27,676.68	83,868.74
b. FY2012-2013 amount to avoid reversion	21,186.23	10,593.12	31,779.35
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	7,305.21	3,484.86	10,790.07

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,273,096.19
*c. Maximum Budget Limit	1,585,972.94
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,574,923.39
*e. Highest Budget With A Vote	1,585,972.94
*f. Highest Voted Amount (9e-9d)	11,049.55

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

*a. FY 2013-2014 BASE Budget	1,251,821.36
*b. FY 2013-2014 Maximum Budget	1,561,211.82
*c. FY 2013-2014 ANB	170
*d. FY 2013-2014 Adopted General Fund Budget	1,561,211.82
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	301,827.20

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	7,830,526	7,830,526
b. FY 2013-14 County ANB (Budgeted)	116	54
c. County Retirement Mill Value per ANB	67.50	145.01
<b>District</b>		
d. Tax Year 2013 District Taxable Value	7,830,526	7,830,526
e. FY 2013-14 District ANB (Budgeted)	116	54
f. District Debt Service Mill Value per ANB	67.50	145.01
<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

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

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

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	39.68
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	267,889.86	227,068.84
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	13,072.68	6,234.38
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	6,105,315.99	9,257,471.77
(e) District taxable valuation (Tax Year 2013)***	7,830,526	7,830,526
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	1,427.00

\*\*\* 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.