



PRELIMINARY BUDGET DATA SHEET

FY 2014-2015

Revision #3

Adjusted QEC & SAG

County: 56 Yellowstone

District: 0965 Billings 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 BILLINGS K-6	9,294	762,000.00	46,813,402.80*	9,028	742,000.00	45,476,433.60
M1 BILLINGS 7-8	2,527	264,000.00	16,058,420.50*	2,475	260,000.00	15,731,262.50
2. * DIRECT STATE AID						28,562,327.01
3. Quality Educator						2,483,589.19
4. At Risk Student						317,682.63
5. * Indian Education For All						241,148.40
6. American Indian Achievement Gap						254,800.00
7. * Data For Achievement						177,315.00
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]						1,799,747.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						599,915.75
c. Reimbursement for Disproportionate Costs						1,232,764.65
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						3,632,427.65
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						593,916.59
f(ii). District's Required Match for RSBG [8b X 0.33]						197,972.20
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]						N/A
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						791,888.79
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						3,191,551.79

County: 56 Yellowstone
 District: 0965 Billings Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	8,423,823.75	0.00	0.00
b. FY2012-2013 amount to avoid reversion	2,983,862.13	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	1,232,764.65	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	59,678,192.57
*c. Maximum Budget Limit	74,637,213.82
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	73,608,316.16
*e. Highest Budget With A Vote	74,637,213.82
*f. Highest Voted Amount (9e-9d)	1,028,897.66

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	57,003,675.10
*b. FY 2013-2014 Maximum Budget	71,341,839.57
*c. FY 2013-2014 ANB	11,476
*d. FY 2013-2014 Adopted General Fund Budget	71,096,798.69
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	13,930,123.59

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	178,087,220	N/A
e. FY 2013-14 District ANB (Budgeted)	11,476	N/A
f. District Debt Service Mill Value per ANB	15.52	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: 56 Yellowstone
 District: 0965 Billings 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	21,451,764.43	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	1,456,126.86	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	497,788,477.73	N/A
(e) District taxable valuation (Tax Year 2013)***	178,087,220	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	319,701.00	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

Change In ANB

County: 56 Yellowstone

District: 0966 Billings 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 BILLINGS HS 9-12	5,254	950,000.00	33,215,341.00	5,291	962,000.00	33,448,126.50*

2. * DIRECT STATE AID	15,381,326.55
3. Quality Educator	1,029,987.74
4. At Risk Student	118,552.52
5. * Indian Education For All	107,936.40
6. American Indian Achievement Gap	102,000.00
7. * Data For Achievement	79,365.00

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]	799,921.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]	266,640.50
c. Reimbursement for Disproportionate Costs	468,300.09
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]	1,534,862.09

Prorated Cooperative Cost Payments (Members of Cooperatives Only)

* e. Related Services Block Grant Entitlement (Paid Directly to Coop)	N/A
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Required Local Match

* f(i). District's Required Match for IBG [8a X 0.33]	263,974.10
f(ii). District's Required Match for RSBG [8b X 0.33]	87,991.37
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]	N/A
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]	351,965.47

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]	1,418,527.47
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County: 56 Yellowstone

District: 0966 Billings 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	3,686,329.47	0.00
b. FY2012-2013 amount to avoid reversion	0.00	1,405,141.36	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	468,300.09	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	31,114,749.79
*c. Maximum Budget Limit	38,917,692.34
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	38,386,778.85
*e. Highest Budget With A Vote	38,917,692.34
*f. Highest Voted Amount (9e-9d)	530,913.49

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	30,870,940.48
*b. FY 2013-2014 Maximum Budget	38,630,174.11
*c. FY 2013-2014 ANB	5,341
*d. FY 2013-2014 Adopted General Fund Budget	38,142,969.54
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	7,272,029.06

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	N/A	238,330,800
e. FY 2013-14 District ANB (Budgeted)	N/A	5,341
f. District Debt Service Mill Value per ANB	N/A	44.62
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 56 Yellowstone

District: 0966 Billings 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	12,001,408.90
(c)	40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	639,712.36
(d)	District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	501,599,691.60
(e)	District taxable valuation (Tax Year 2013)***	N/A	238,330,800
(f)	If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	263,269.00

*** 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: 56 Yellowstone

District: 0967 Lockwood 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 LOCKWOOD K-6	981	98,000.00	5,030,568.00*	990	98,000.00	5,075,829.00
M1 LOCKWOOD 7-8	279	80,000.00	1,847,398.50*	247	80,000.00	1,637,486.50
2. * DIRECT STATE AID						3,154,017.03
3. Quality Educator						270,738.00
4. At Risk Student						48,860.10
5. * Indian Education For All						25,704.00
6. American Indian Achievement Gap						27,400.00
7. * Data For Achievement						18,900.00
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]						191,835.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						38,349.21
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						230,184.21
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						63,945.00
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						63,305.55
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]						21,101.85
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						84,407.40
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						276,242.40

County: 56 Yellowstone
 District: 0967 Lockwood Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	564,954.60	0.00	0.00
b. FY2012-2013 amount to avoid reversion	262,017.55	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	38,349.21	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	6,384,211.19
*c. Maximum Budget Limit	7,971,882.02
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	7,689,608.10
*e. Highest Budget With A Vote	7,971,882.02
*f. Highest Voted Amount (9e-9d)	282,273.92

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	6,094,037.10
*b. FY 2013-2014 Maximum Budget	7,598,510.14
*c. FY 2013-2014 ANB	1,239
*d. FY 2013-2014 Adopted General Fund Budget	7,399,434.01
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	1,305,396.91

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	21,269,656	N/A
e. FY 2013-14 District ANB (Budgeted)	1,239	N/A
f. District Debt Service Mill Value per ANB	17.17	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: 56 Yellowstone
 District: 0967 Lockwood 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	2,382,035.39	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	110,627.09	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	54,165,555.69	N/A
(e) District taxable valuation (Tax Year 2013)***	21,269,656	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	32,896.00	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**

County: 56 Yellowstone
District: 0968 Blue Creek 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 BLUE CREEK K-6	208	40,000.00	1,082,702.40*	204	40,000.00	1,061,962.80
2. * DIRECT STATE AID						501,847.97
3. Quality Educator						54,756.00
4. At Risk Student						2,005.47
5. * Indian Education For All						4,243.20
6. American Indian Achievement Gap						2,200.00
7. * Data For Achievement						3,120.00
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						
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]						31,668.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						10,139.20
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						41,807.20
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						10,556.00
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						10,450.44
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]						3,483.48
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						13,933.92
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						45,601.92

County: 56 Yellowstone
 District: 0968 Blue Creek Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	105,076.39	0.00	0.00
b. FY2012-2013 amount to avoid reversion	44,534.34	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	10,139.20	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	1,027,239.07
*c. Maximum Budget Limit	1,283,197.47
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE)	1,122,037.69
*e. Highest Budget With A Vote	1,283,197.47
*f. Highest Voted Amount (9e-9d)	161,159.78

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	981,361.44
*b. FY 2013-2014 Maximum Budget	1,226,368.61
*c. FY 2013-2014 ANB	203
*d. FY 2013-2014 Adopted General Fund Budget	1,076,160.06
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	94,798.62

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	4,264,362	N/A
e. FY 2013-14 District ANB (Budgeted)	203	N/A
f. District Debt Service Mill Value per ANB	21.01	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: 56 Yellowstone
 District: 0968 Blue Creek 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	379,566.57	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	19,970.20	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	8,681,934.01	N/A
(e) District taxable valuation (Tax Year 2013)***	4,264,362	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	4,418.00	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: 56 Yellowstone

District: 0969 Canyon Creek 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 CANYON CREEK K-6	197	40,000.00	1,025,660.80*	194	40,000.00	1,010,099.80
M1 CANYON CREEK 7-8	44	80,000.00	293,931.00*	46	80,000.00	307,268.50
2. * DIRECT STATE AID						643,497.54
3. Quality Educator						59,623.20
4. At Risk Student						6,585.06
5. * Indian Education For All						4,916.40
6. American Indian Achievement Gap						3,200.00
7. * Data For Achievement						3,615.00
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]						36,692.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						36,437.53
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						73,129.78
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						12,230.75
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						12,108.44
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]						4,036.15
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						16,144.59
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						52,836.84

County: 56 Yellowstone

District: 0969 Canyon Creek Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	186,303.44	0.00	0.00
b. FY2012-2013 amount to avoid reversion	53,181.78	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	36,437.53	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	1,336,887.09
*c. Maximum Budget Limit	1,676,021.77
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,622,039.30
*e. Highest Budget With A Vote	1,676,021.77
*f. Highest Voted Amount (9e-9d)	53,982.47

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	1,259,897.18
*b. FY 2013-2014 Maximum Budget	1,574,890.37
*c. FY 2013-2014 ANB	232
*d. FY 2013-2014 Adopted General Fund Budget	1,545,049.39
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	285,152.21

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	3,135,234	N/A
e. FY 2013-14 District ANB (Budgeted)	232	N/A
f. District Debt Service Mill Value per ANB	13.51	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: 56 Yellowstone

District: 0969 Canyon Creek 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	484,594.45	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	26,956.96	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	11,116,012.14	N/A
(e) District taxable valuation (Tax Year 2013)***	3,135,234	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	7,981.00	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

Correction

County: 56 Yellowstone

District: 0970 Laurel 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	*Per ANB Entitlement
E1 LAUREL K-6	1,128	110,000.00	5,769,453.60*	1,075	106,000.00	5,503,065.00	
M1 LAUREL 7-8	317	80,000.00	2,096,004.00*	309	80,000.00	2,043,726.00	
2. * DIRECT STATE AID							3,600,789.55
3. Quality Educator							291,119.40
4. At Risk Student							30,375.45
5. * Indian Education For All							29,478.00
6. American Indian Achievement Gap							11,200.00
7. * Data For Achievement							21,675.00
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]							220,001.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							111,375.80
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]							331,377.05
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							73,333.75
Required Local Match							
* f(i). District's Required Match for IBG [8a X 0.33]							72,600.41
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]							24,200.14
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]							96,800.55
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]							316,801.80

County: 56 Yellowstone
 District: 0970 Laurel Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	788,546.36	0.00	0.00
b. FY2012-2013 amount to avoid reversion	284,933.28	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4	111,375.80	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	7,321,475.30
*c. Maximum Budget Limit	9,175,393.30
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	8,742,639.04
*e. Highest Budget With A Vote	9,175,393.30
*f. Highest Voted Amount (9e-9d)	432,754.26

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	6,938,507.86
*b. FY 2013-2014 Maximum Budget	8,701,324.66
*c. FY 2013-2014 ANB	1,385
*d. FY 2013-2014 Adopted General Fund Budget	8,359,671.60
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	1,421,163.74

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	35,435,424	N/A
e. FY 2013-14 District ANB (Budgeted)	1,385	N/A
f. District Debt Service Mill Value per ANB	25.59	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: 56 Yellowstone
 District: 0970 Laurel 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	2,676,875.78	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	164,115.54	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	61,734,741.38	N/A
(e) District taxable valuation (Tax Year 2013)***	35,435,424	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	26,299.00	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

County: 56 Yellowstone

District: 0971 Laurel 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 LAUREL HS 9-12	669	290,000.00	4,364,556.00*	658	290,000.00	4,294,601.50
2. * DIRECT STATE AID						2,080,586.53
3. Quality Educator						150,731.10
4. At Risk Student						6,920.10
5. * Indian Education For All						13,647.60
6. American Indian Achievement Gap						2,400.00
7. * Data For Achievement						10,035.00
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						
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]						101,855.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						14,903.90
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						116,759.15
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						33,951.75
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						33,612.23
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]						11,204.08
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						44,816.31
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						146,671.56

County: 56 Yellowstone

District: 0971 Laurel 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	288,442.87	0.00
b. FY2012-2013 amount to avoid reversion	0.00	140,304.78	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	14,903.90	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	4,084,422.11
*c. Maximum Budget Limit	5,105,759.85
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE)	4,900,912.35
*e. Highest Budget With A Vote	5,105,759.85
*f. Highest Voted Amount (9e-9d)	204,847.50

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	3,923,427.85
*b. FY 2013-2014 Maximum Budget	4,905,676.35
*c. FY 2013-2014 ANB	654
*d. FY 2013-2014 Adopted General Fund Budget	4,739,918.09
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	816,490.24

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	N/A	34,838,208
e. FY 2013-14 District ANB (Budgeted)	N/A	654
f. District Debt Service Mill Value per ANB	N/A	53.27
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 56 Yellowstone

District: 0971 Laurel 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	1,577,982.19
(c)	40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	58,805.06
(d)	District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	64,947,718.08
(e)	District taxable valuation (Tax Year 2013)***	N/A	34,838,208
(f)	If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	30,110.00

*** 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: 56 Yellowstone
District: 0972 Elder Grove 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 ELDER GROVE K-6	375	50,000.00	1,945,725.00*	351	48,000.00	1,822,041.00
M1 ELDER GROVE 7-8	65	80,000.00	433,875.00*	75	80,000.00	500,437.50
2. * DIRECT STATE AID						1,121,791.21
3. Quality Educator						103,914.72
4. At Risk Student						4,189.01
5. * Indian Education For All						8,976.00
6. American Indian Achievement Gap						3,800.00
7. * Data For Achievement						6,600.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						152.25
Related Services Block Grant Rate [RSBG] per ANB						50.75
Threshold to Determine Disproportionate Costs						1.790267741
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						66,990.00
* 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]						66,990.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						22,330.00
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						22,106.70
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]						7,368.90
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						29,475.60
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						96,465.60

County: 56 Yellowstone
 District: 0972 Elder Grove Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	117,296.71	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	0.00	0.00	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	98%
*b. BASE Budget	2,237,877.73
*c. Maximum Budget Limit	2,791,603.33
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	2,267,877.73
*e. Highest Budget With A Vote	2,791,603.33
*f. Highest Voted Amount (9e-9d)	523,725.60

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	2,192,091.03
*b. FY 2013-2014 Maximum Budget	2,739,489.69
*c. FY 2013-2014 ANB	440
*d. FY 2013-2014 Adopted General Fund Budget	2,236,091.03
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	30,000.00

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	5,289,234	N/A
e. FY 2013-14 District ANB (Budgeted)	440	N/A
f. District Debt Service Mill Value per ANB	12.02	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: 56 Yellowstone
 District: 0972 Elder Grove 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	872,715.02	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	35,295.04	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	19,731,058.60	N/A
(e) District taxable valuation (Tax Year 2013)***	5,289,234	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	14,442.00	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: 56 Yellowstone

District: 0975 Custer 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 CUSTER K-6	46	40,000.00	240,189.00*	42	40,000.00	219,319.80
M1 CUSTER 7-8	15	80,000.00	100,312.50*	16	80,000.00	106,996.00
H1 CUSTER HS 9-12	28	290,000.00	187,159.00	29	290,000.00	193,836.00*
2. * DIRECT STATE AID						422,118.86
3. Quality Educator						39,542.96
4. At Risk Student						2,436.27
5. * Indian Education For All						1,836.00
6. American Indian Achievement Gap						1,000.00
7. * Data For Achievement						1,350.00
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]						13,550.25
* 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]						13,550.25
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						4,516.75
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						4,471.58
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]						1,490.53
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						5,962.11
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						19,512.36

County: 56 Yellowstone
 District: 0975 Custer K-12 Schools

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	17,225.02	9,689.08	26,914.10
b. FY2012-2013 amount to avoid reversion	12,106.42	6,701.77	18,808.19
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	822,412.28
*c. Maximum Budget Limit	1,022,119.98
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,012,655.08
*e. Highest Budget With A Vote	1,022,119.98
*f. Highest Voted Amount (9e-9d)	9,464.90

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	799,763.20
*b. FY 2013-2014 Maximum Budget	990,006.00
*c. FY 2013-2014 ANB	87
*d. FY 2013-2014 Adopted General Fund Budget	990,006.00
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	190,242.80

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	2,021,480	2,021,480
e. FY 2013-14 District ANB (Budgeted)	56	31
f. District Debt Service Mill Value per ANB	36.10	65.21
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 56 Yellowstone

District: 0975 Custer 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	151,600.79	174,019.29
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	4,331.66	2,246.05
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	3,388,412.14	6,994,208.69
(e) District taxable valuation (Tax Year 2013)***	2,021,480	2,021,480
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	1,367.00	4,973.00

*** 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: 56 Yellowstone

District: 0976 Morin 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 MORIN K-6	50	40,000.00	261,055.00*	42	40,000.00	219,319.80
2. * DIRECT STATE AID						134,571.59
3. Quality Educator						12,168.00
4. At Risk Student						3,073.55
5. * Indian Education For All						1,020.00
6. American Indian Achievement Gap						8,600.00
7. * Data For Achievement						750.00
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						
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: 56 Yellowstone

District: 0976 Morin Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	13,860.70	0.00	0.00
b. FY2012-2013 amount to avoid reversion	7,782.70	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	278,128.05
*c. Maximum Budget Limit	344,429.05
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE)	300,842.22
*e. Highest Budget With A Vote	344,429.05
*f. Highest Voted Amount (9e-9d)	43,586.83

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	228,151.74
*b. FY 2013-2014 Maximum Budget	279,967.11
*c. FY 2013-2014 ANB	40
*d. FY 2013-2014 Adopted General Fund Budget	250,865.91
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	22,714.17

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	1,202,069	N/A
e. FY 2013-14 District ANB (Budgeted)	40	N/A
f. District Debt Service Mill Value per ANB	30.05	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: 56 Yellowstone

District: 0976 Morin 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	86,359.33	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	3,298.94	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	1,948,274.21	N/A
(e) District taxable valuation (Tax Year 2013)***	1,202,069	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	746.00	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

County: 56 Yellowstone
District: 0978 Broadview 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 BROADVIEW K-8	89	40,000.00	464,330.80*	85	40,000.00	443,496.00
M1 BROADVIEW 7-8	19	80,000.00	127,043.50*	22	80,000.00	147,086.50
2. * DIRECT STATE AID						317,984.31
3. Quality Educator						39,515.58
4. At Risk Student						5,463.45
5. * Indian Education For All						2,203.20
6. American Indian Achievement Gap						400.00
7. * Data For Achievement						1,620.00
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						
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]						16,443.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						5,176.97
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						21,619.97
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						5,481.00
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						5,426.19
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]						1,808.73
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						7,234.92
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						23,677.92

County: 56 Yellowstone
 District: 0978 Broadview Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	55,902.88	0.00	0.00
b. FY2012-2013 amount to avoid reversion	23,996.66	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	5,176.97	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	650,762.03
*c. Maximum Budget Limit	809,297.47
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE)	847,602.09
*e. Highest Budget With A Vote	847,602.09
*f. Highest Voted Amount (9e-9d)	0.00

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	639,177.03
*b. FY 2013-2014 Maximum Budget	793,244.94
*c. FY 2013-2014 ANB	107
*d. FY 2013-2014 Adopted General Fund Budget	841,510.19
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	208,613.16

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	9,377,213	N/A
e. FY 2013-14 District ANB (Budgeted)	107	N/A
f. District Debt Service Mill Value per ANB	87.64	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: 56 Yellowstone
 District: 0978 Broadview 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	247,107.52	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	9,375.77	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	5,573,381.89	N/A
(e) District taxable valuation (Tax Year 2013)***	9,377,213	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: 56 Yellowstone

District: 0979 Broadview 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 BROADVIEW HS 9-12	56	290,000.00	373,926.00*	52	290,000.00	347,269.00
2. * DIRECT STATE AID						296,774.92
3. Quality Educator						27,408.42
4. At Risk Student						1,303.72
5. * Indian Education For All						1,142.40
6. American Indian Achievement Gap						0.00
7. * Data For Achievement						840.00
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]						8,526.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						14,326.47
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						22,852.47
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,842.00
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						2,813.58
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]						937.86
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						3,751.44
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						12,277.44

County: 56 Yellowstone
 District: 0979 Broadview 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	54,006.63	0.00
b. FY2012-2013 amount to avoid reversion	0.00	10,160.75	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	14,326.47	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	594,965.60
*c. Maximum Budget Limit	743,167.48
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	743,167.48
*e. Highest Budget With A Vote	743,167.48
*f. Highest Voted Amount (9e-9d)	0.00

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	571,144.22
*b. FY 2013-2014 Maximum Budget	712,522.49
*c. FY 2013-2014 ANB	54
*d. FY 2013-2014 Adopted General Fund Budget	722,090.36
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 ..	155,773.24

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	N/A	9,604,846
e. FY 2013-14 District ANB (Budgeted)	N/A	54
f. District Debt Service Mill Value per ANB	N/A	177.87
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 56 Yellowstone
 District: 0979 Broadview 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	227,068.84
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	8,484.91
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	9,346,772.80
(e) District taxable valuation (Tax Year 2013)***	N/A	9,604,846
(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

Revision #1

Change In ANB

County: 56 Yellowstone

District: 0981 Elysian 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 ELYSIAN K-6	207	40,000.00	1,077,517.80*	176	40,000.00	916,696.00
M1 ELYSIAN 7-8	41	80,000.00	273,921.00*	37	80,000.00	247,234.00
2. * DIRECT STATE AID						657,733.15
3. Quality Educator						62,361.00
4. At Risk Student						6,274.15
5. * Indian Education For All						5,059.20
6. American Indian Achievement Gap						5,800.00
7. * Data For Achievement						3,720.00
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]						37,758.00
* 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]						37,758.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						12,586.00
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						12,460.14
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]						4,153.38
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						16,613.52
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						54,371.52

County: 56 Yellowstone
 District: 0981 Elysian Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	66,007.93	0.00	0.00
b. FY2012-2013 amount to avoid reversion	38,048.75	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	1,318,260.99
*c. Maximum Budget Limit	1,642,755.15
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,462,914.39
*e. Highest Budget With A Vote	1,642,755.15
*f. Highest Voted Amount (9e-9d)	179,840.76

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	1,141,339.28
*b. FY 2013-2014 Maximum Budget	1,422,900.17
*c. FY 2013-2014 ANB	215
*d. FY 2013-2014 Adopted General Fund Budget	1,285,992.68
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	144,653.40

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	21,746,792	N/A
e. FY 2013-14 District ANB (Budgeted)	215	N/A
f. District Debt Service Mill Value per ANB	101.15	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 56 Yellowstone
 District: 0981 Elysian 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	447,429.44	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	18,706.53	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	10,129,134.63	N/A
(e) District taxable valuation (Tax Year 2013)***	21,746,792	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: 56 Yellowstone

District: 0983 Huntley Project 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 HUNTLEY PROJECT K-6	412	52,000.00	2,136,178.80*	422	52,000.00	2,187,605.80
M1 HUNTLEY PROJECT 7-8	133	80,000.00	885,514.00*	125	80,000.00	832,500.00
H1 HUNTLEY PROJECT HS 9-12	261	290,000.00	1,729,386.00*	253	290,000.00	1,676,884.00
2. * DIRECT STATE AID						2,312,366.22
3. Quality Educator						197,197.65
4. At Risk Student						25,346.95
5. * Indian Education For All						16,442.40
6. American Indian Achievement Gap						9,800.00
7. * Data For Achievement						12,090.00
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]						122,713.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						49,657.03
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						172,370.53
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						40,904.50
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						40,495.45
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]						13,498.49
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						53,993.94
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						176,707.44

County: 56 Yellowstone
 District: 0983 Huntley Project K-12 Schools

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	296,094.87	133,028.13	429,123.00
b. FY2012-2013 amount to avoid reversion	117,172.86	53,181.78	170,354.64
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741) then [a - (b * 1.790267741)] * 0.4	34,529.63	15,127.40	49,657.03

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	4,657,020.58
*c. Maximum Budget Limit	5,819,601.36
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	5,312,919.40
*e. Highest Budget With A Vote	5,819,601.36
*f. Highest Voted Amount (9e-9d)	506,681.96

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	4,555,408.00
*b. FY 2013-2014 Maximum Budget	5,695,888.09
*c. FY 2013-2014 ANB	804
*d. FY 2013-2014 Adopted General Fund Budget	5,211,306.82
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	655,898.82

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	<u>Elementary</u>	<u>High School</u>
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	9,895,325	9,895,325
e. FY 2013-14 District ANB (Budgeted)	553	251
f. District Debt Service Mill Value per ANB	17.89	39.42
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 56 Yellowstone
 District: 0983 Huntley Project K-12 Schools

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

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

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	39.68
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,101,757.41	677,624.98
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	60,271.06	27,949.89
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	25,250,878.65	27,997,210.84
(e) District taxable valuation (Tax Year 2013)***	9,895,325	9,895,325
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	15,356.00	18,102.00

*** 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: 56 Yellowstone
District: 0985 Shepherd 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 SHEPHERD K-6	451	56,000.00	2,336,631.00*	430	54,000.00	2,228,733.00
M1 SHEPHERD 7-8	143	80,000.00	951,736.50*	141	80,000.00	938,496.00
2. * DIRECT STATE AID						1,530,692.28
3. Quality Educator						133,026.66
4. At Risk Student						17,168.37
5. * Indian Education For All						12,117.60
6. American Indian Achievement Gap						9,000.00
7. * Data For Achievement						8,910.00
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]						90,436.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						49,420.31
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						139,856.81
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						30,145.50
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						29,844.05
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]						9,948.02
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						39,792.07
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						130,228.57

County: 56 Yellowstone
 District: 0985 Shepherd Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	334,869.69	0.00	0.00
b. FY2012-2013 amount to avoid reversion	118,037.61	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	49,420.31	0.00	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	3,127,574.36
*c. Maximum Budget Limit	3,914,449.25
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	3,294,415.80
*e. Highest Budget With A Vote	3,914,449.25
*f. Highest Voted Amount (9e-9d)	620,033.45

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	2,950,927.72
*b. FY 2013-2014 Maximum Budget	3,688,828.56
*c. FY 2013-2014 ANB	571
*d. FY 2013-2014 Adopted General Fund Budget	3,117,769.16
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 ..	166,841.44

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	5,207,365	N/A
e. FY 2013-14 District ANB (Budgeted)	571	N/A
f. District Debt Service Mill Value per ANB	9.12	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: 56 Yellowstone
 District: 0985 Shepherd 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	1,145,032.28	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	59,438.22	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	26,173,143.97	N/A
(e) District taxable valuation (Tax Year 2013)***	5,207,365	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	20,966.00	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

County: 56 Yellowstone
District: 0986 Shepherd 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 SHEPHERD HS 9-12	260	290,000.00	1,722,825.00*	259	290,000.00	1,716,263.50
2. * DIRECT STATE AID						899,732.78
3. Quality Educator						69,570.54
4. At Risk Student						3,676.40
5. * Indian Education For All						5,304.00
6. American Indian Achievement Gap						1,200.00
7. * Data For Achievement						3,900.00
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						
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]						39,585.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						5,143.06
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						44,728.06
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						13,195.00
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						13,063.05
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]						4,354.35
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						17,417.40
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						57,002.40

County: 56 Yellowstone
 District: 0986 Shepherd 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	114,646.80	0.00
b. FY2012-2013 amount to avoid reversion	0.00	56,856.94	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	5,143.06	0.00

9. FY2015 BUDGET LIMITS:

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,761,808.22
*c. Maximum Budget Limit	2,199,127.06
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE)	2,136,119.23
*e. Highest Budget With A Vote	2,199,127.06
*f. Highest Voted Amount (9e-9d)	63,007.83

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	1,740,333.78
*b. FY 2013-2014 Maximum Budget	2,172,479.89
*c. FY 2013-2014 ANB	263
*d. FY 2013-2014 Adopted General Fund Budget	2,114,644.79
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	374,311.01

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	N/A	6,690,492
e. FY 2013-14 District ANB (Budgeted)	N/A	263
f. District Debt Service Mill Value per ANB	N/A	25.44
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 56 Yellowstone
 District: 0986 Shepherd 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	704,848.69
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	21,865.60
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	28,836,023.03
(e) District taxable valuation (Tax Year 2013)***	N/A	6,690,492
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	22,146.00

*** 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: 56 Yellowstone
District: 0987 Pioneer 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 PIONEER K-6	62	40,000.00	323,633.80	64	40,000.00	334,060.80*
2. * DIRECT STATE AID						167,205.18
3. Quality Educator						21,789.85
4. At Risk Student						4,368.72
5. * Indian Education For All						1,305.60
6. American Indian Achievement Gap						400.00
7. * Data For Achievement						960.00
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						
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]						9,439.50
* 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]						9,439.50
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						3,146.50
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						3,115.04
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]						1,038.35
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						4,153.39
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						13,592.89

County: 56 Yellowstone
 District: 0987 Pioneer Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	12,851.65	0.00	0.00
b. FY2012-2013 amount to avoid reversion	12,754.98	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	342,546.71
*c. Maximum Budget Limit	421,763.97
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE)	411,163.27
*e. Highest Budget With A Vote	436,376.38
*f. Highest Voted Amount (9e-9d)	25,213.11

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	364,568.39
*b. FY 2013-2014 Maximum Budget	450,156.41
*c. FY 2013-2014 ANB	71
*d. FY 2013-2014 Adopted General Fund Budget	433,184.95
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	68,616.56

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	1,483,127	N/A
e. FY 2013-14 District ANB (Budgeted)	71	N/A
f. District Debt Service Mill Value per ANB	20.89	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 56 Yellowstone
 District: 0987 Pioneer 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	142,267.12	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	5,695.34	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	3,215,224.26	N/A
(e) District taxable valuation (Tax Year 2013)***	1,483,127	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	1,732.00	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

County: 56 Yellowstone
District: 0989 Independent 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 INDEPENDENT K-6	307	44,000.00	1,594,987.80*	299	42,000.00	1,553,663.80
2. * DIRECT STATE AID						732,627.55
3. Quality Educator						60,916.05
4. At Risk Student						3,064.12
5. * Indian Education For All						6,262.80
6. American Indian Achievement Gap						3,400.00
7. * Data For Achievement						4,605.00
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]						46,740.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						10,294.62
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						57,035.37
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						15,580.25
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						15,424.45
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]						5,141.48
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						20,565.93
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						67,306.68

County: 56 Yellowstone
 District: 0989 Independent Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	139,910.69	0.00	0.00
b. FY2012-2013 amount to avoid reversion	63,774.90	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	10,294.62	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	1,475,519.83
*c. Maximum Budget Limit	1,846,886.76
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,547,409.66
*e. Highest Budget With A Vote	1,846,886.76
*f. Highest Voted Amount (9e-9d)	299,477.10

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	1,400,535.22
*b. FY 2013-2014 Maximum Budget	1,736,739.44
*c. FY 2013-2014 ANB	299
*d. FY 2013-2014 Adopted General Fund Budget	1,486,825.00
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	71,889.83

11. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	3,326,999	N/A
e. FY 2013-14 District ANB (Budgeted)	299	N/A
f. District Debt Service Mill Value per ANB	11.13	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: 56 Yellowstone
 District: 0989 Independent 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	552,081.34	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	25,308.40	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	12,546,679.05	N/A
(e) District taxable valuation (Tax Year 2013)***	3,326,999	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	9,220.00	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: 56 Yellowstone

District: 1196 Yellowstone Academy 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 YELLOWSTONE EDUC CEN	35	40,000.00	182,791.00	45	40,000.00	234,972.00*
2. * DIRECT STATE AID						122,912.48
3. Quality Educator						74,833.20
4. At Risk Student						25,445.48
5. * Indian Education For All						918.00
6. American Indian Achievement Gap						600.00
7. * Data For Achievement						675.00
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]						5,328.75
* 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]						5,328.75
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,776.25
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						1,758.49
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]						586.16
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						2,344.65
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						7,673.40

County: 56 Yellowstone
 District: 1196 Yellowstone Academy 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	0.00	0.00	0.00
b. FY2012-2013 amount to avoid reversion	0.00	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	330,620.03
*c. Maximum Budget Limit	388,101.18
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	330,620.03
*e. Highest Budget With A Vote	495,449.31
*f. Highest Voted Amount (9e-9d)	164,829.28

10. PRIOR YEAR INFORMATION FOR BUDGETING:

*a. FY 2013-2014 BASE Budget	373,356.80
*b. FY 2013-2014 Maximum Budget	440,682.68
*c. FY 2013-2014 ANB	58
*d. FY 2013-2014 Adopted General Fund Budget	491,247.61
*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>
County		
a. Tax Year 2013 County Taxable Value	299,237,975	299,237,975
b. FY 2013-14 County ANB (Budgeted)	16,898	6,586
c. County Retirement Mill Value per ANB	17.71	45.44
District		
d. Tax Year 2013 District Taxable Value	9,234	N/A
e. FY 2013-14 District ANB (Budgeted)	58	N/A
f. District Debt Service Mill Value per ANB	0.16	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: 56 Yellowstone
 District: 1196 Yellowstone Academy 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	118,830.18	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	0.00	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	2,582,179.81	N/A
(e) District taxable valuation (Tax Year 2013)***	9,234	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	2,573.00	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.