



**PRELIMINARY BUDGET DATA SHEET**  
**FY 2015-2016**

**County: 02 Big Horn**  
**District: 0020 Spring 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 FY2016 final budget form.

1. CERTIFIED ANB	FY 2015-2016			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SPRING CREEK K-8	10	50,000.00	52,251.00*	8	50,000.00	41,802.40
2. * DIRECT STATE AID .....						45,706.20
3. Quality Educator .....						3,042.00
4. At Risk Student .....						0.00
5. * Indian Education For All .....						204.00
6. American Indian Achievement Gap .....						1,000.00
7. * Data For Achievement .....						200.00
8. SPECIAL EDUCATION FUNDING (FY2015-2016):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						151.21
Related Services Block Grant Rate [RSBG] per ANB .....						50.40
Threshold to Determine Disproportionate Costs .....						1.889157096
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,512.10
* 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] .....						1,512.10
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						504.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						498.99
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] .....						166.32
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						665.31
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						2,177.41

County: 02 Big Horn  
 District: 0020 Spring Creek Elem

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2013-2014 allowable cost expenditures Total K-12 expenditures prorated by FY14 ANB	1,299.53	0.00	0.00
b. FY2013-2014 amount to avoid reversion	1,299.53	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.889157096 ) then [a - (b * 1.889157096)] * 0.4	0.00	0.00	0.00

**9. FY2016 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
*b. BASE Budget .....	88,565.34
*c. Maximum Budget Limit .....	109,721.18
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	88,565.34
*e. Highest Budget With A Vote .....	109,721.18
*f. Highest Voted Amount (9e-9d) .....	21,155.84

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

*a. FY 2014-2015 BASE Budget .....	71,234.72
*b. FY 2014-2015 Maximum Budget .....	88,163.60
*c. FY 2014-2015 ANB .....	8
*d. FY 2014-2015 Adopted General Fund Budget .....	71,234.72
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2010-11 and FY 2014-15 ..	0.00

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2014 County Taxable Value	23,833,148	23,833,148
b. FY 2014-15 County ANB (Budgeted)	1,842	627
c. County Retirement Mill Value per ANB	12.94	38.01
<b>District</b>		
d. Tax Year 2014 District Taxable Value	7,630,762	N/A
e. FY 2014-15 District ANB (Budgeted)	8	N/A
f. District Debt Service Mill Value per ANB	953.85	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.35	68.39
h. Facility Guaranteed Mill Value per ANB	32.80	79.13

County: 02 Big Horn  
 District: 0020 Spring Creek Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2014)***	2,474,873,911	2,474,873,911
(b) 2014-15 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)	226,267,684.70	121,936,088.51
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.11	39.17

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.11	N/A
(b) 2014-15 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	28,876.25	N/A
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	649.60	N/A
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	623,290.69	N/A
(e) District taxable valuation (Tax Year 2014)***	7,630,762	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2015-16 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 2015-2016**

**County: 02 Big Horn**  
**District: 0021 Pryor 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 FY2016 final budget form.

1. CERTIFIED ANB	FY 2015-2016			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 PRYOR K-6	46	50,000.00	240,189.00*	42	50,000.00	219,319.80
M1 PRYOR 7-8	12	100,000.00	80,259.00*	15	100,000.00	100,312.50
2. * DIRECT STATE AID .....						210,290.25
3. Quality Educator .....						25,966.51
4. At Risk Student .....						15,063.95
5. * Indian Education For All .....						1,183.20
6. American Indian Achievement Gap .....						10,200.00
7. * Data For Achievement .....						1,160.00
8. SPECIAL EDUCATION FUNDING (FY2015-2016):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						151.21
Related Services Block Grant Rate [RSBG] per ANB .....						50.40
Threshold to Determine Disproportionate Costs .....						1.889157096
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						8,770.18
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						3,955.59
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						12,725.77
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,923.20
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						2,894.16
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] .....						964.66
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						3,858.82
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						12,629.00

County: 02 Big Horn  
 District: 0021 Pryor Elem

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2013-2014 allowable cost expenditures Total K-12 expenditures prorated by FY14 ANB	34,848.30	0.00	0.00
b. FY2013-2014 amount to avoid reversion	13,211.88	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.889157096 ) then [a - (b * 1.889157096)] * 0.4	3,955.59	0.00	0.00

**9. FY2016 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	448,917.42
*c. Maximum Budget Limit	552,396.40
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	448,917.42
*e. Highest Budget With A Vote	552,396.40
*f. Highest Voted Amount (9e-9d)	103,478.98

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

*a. FY 2014-2015 BASE Budget	423,277.60
*b. FY 2014-2015 Maximum Budget	516,561.65
*c. FY 2014-2015 ANB	56
*d. FY 2014-2015 Adopted General Fund Budget	423,277.60
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2010-11 and FY 2014-15	0.00

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2014 County Taxable Value	23,833,148	23,833,148
b. FY 2014-15 County ANB (Budgeted)	1,842	627
c. County Retirement Mill Value per ANB	12.94	38.01
<b>District</b>		
d. Tax Year 2014 District Taxable Value	814,162	N/A
e. FY 2014-15 District ANB (Budgeted)	56	N/A
f. District Debt Service Mill Value per ANB	14.54	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.35	68.39
h. Facility Guaranteed Mill Value per ANB	32.80	79.13

County: 02 Big Horn  
 District: 0021 Pryor Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2014)***	2,474,873,911	2,474,873,911
(b) 2014-15 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)	226,267,684.70	121,936,088.51
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.11	39.17

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.11	N/A
(b) 2014-15 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	153,865.64	N/A
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	6,980.64	N/A
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	3,395,464.97	N/A
(e) District taxable valuation (Tax Year 2014)***	814,162	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2015-16 GTB subsidy per BASE mill [(d) - (e)] x .001	2,581.00	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 2015-2016**

**Revision #1**

**Change in ANB & SAG**

**County: 02 Big Horn**

**District: 0023 Hardin 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 FY2016 final budget form.

1. CERTIFIED ANB	FY 2015-2016			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 HARDIN K-6	1,161	140,000.00	5,935,318.20*	1,135	137,500.00	5,804,637.00	
E3 FORT SMITH K-6	43	50,000.00	224,537.40*	45	50,000.00	234,972.00	
M1 HARDIN 7-8	283	100,000.00	1,873,601.50*	255	100,000.00	1,690,012.50	
<b>2. * DIRECT STATE AID</b> .....							3,720,585.33
<b>3. Quality Educator</b> .....							402,912.90
<b>4. At Risk Student</b> .....							122,113.67
<b>5. * Indian Education For All</b> .....							30,334.80
<b>6. American Indian Achievement Gap</b> .....							241,400.00
<b>7. * Data For Achievement</b> .....							29,740.00
<b>8. SPECIAL EDUCATION FUNDING (FY2015-2016):</b>							
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.							
<b>Block Grant Eligibility Status?</b> .....							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB .....							151.21
Related Services Block Grant Rate [RSBG] per ANB .....							50.40
Threshold to Determine Disproportionate Costs .....							1.889157096
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							224,849.27
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							74,944.80
c. Reimbursement for Disproportionate Costs .....							153,509.71
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....							453,303.78
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							N/A
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [8a X 0.33] .....							74,200.26
f(ii). District's Required Match for RSBG [8b X 0.33] .....							24,731.78
* 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)] .....							98,932.04
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....							398,726.11

County: 02 Big Horn  
 District: 0023 Hardin Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2013-2014 allowable cost expenditures Total K-12 expenditures prorated by FY14 ANB	1,071,056.48	0.00	0.00
b. FY2013-2014 amount to avoid reversion	363,803.63	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.889157096 ) then [a - (b * 1.889157096)] * 0.4	153,509.71	0.00	0.00

**9. FY2016 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
*b. BASE Budget .....	8,119,892.34
*c. Maximum Budget Limit .....	10,056,566.03
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	9,147,823.61
*e. Highest Budget With A Vote .....	10,056,566.03
*f. Highest Voted Amount (9e-9d) .....	908,742.42

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

*a. FY 2014-2015 BASE Budget .....	7,722,281.79
*b. FY 2014-2015 Maximum Budget .....	9,544,090.39
*c. FY 2014-2015 ANB .....	1,451
*d. FY 2014-2015 Adopted General Fund Budget .....	8,750,213.06
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2010-11 and FY 2014-15 ..	1,027,931.27

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2014 County Taxable Value	23,833,148	23,833,148
b. FY 2014-15 County ANB (Budgeted)	1,842	627
c. County Retirement Mill Value per ANB	12.94	38.01
<b>District</b>		
d. Tax Year 2014 District Taxable Value	12,764,317	N/A
e. FY 2014-15 District ANB (Budgeted)	1,451	N/A
f. District Debt Service Mill Value per ANB	8.80	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.35	68.39
h. Facility Guaranteed Mill Value per ANB	32.80	79.13

County: 02 Big Horn  
 District: 0023 Hardin Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2014)***	2,474,873,911	2,474,873,911
(b) 2014-15 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)	226,267,684.70	121,936,088.51
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.11	39.17

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.11	N/A
(b) 2014-15 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	2,837,211.31	N/A
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	142,882.29	N/A
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	62,909,775.90	N/A
(e) District taxable valuation (Tax Year 2014)***	12,764,317	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2015-16 GTB subsidy per BASE mill [(d) - (e)] x .001	50,145.00	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 2015-2016**

**County: 02 Big Horn**  
**District: 0025 Lodge Grass 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 FY2016 final budget form.

1. CERTIFIED ANB	FY 2015-2016			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 LODGE GRASS K-6	177	50,000.00	921,886.80*	164	50,000.00	854,390.80
M1 LODGE GRASS 7-8	38	100,000.00	253,906.50*	40	100,000.00	267,250.00
2. * DIRECT STATE AID .....						592,629.61
3. Quality Educator .....						63,729.90
4. At Risk Student .....						25,858.86
5. * Indian Education For All .....						4,386.00
6. American Indian Achievement Gap .....						41,000.00
7. * Data For Achievement .....						4,300.00
8. SPECIAL EDUCATION FUNDING (FY2015-2016):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						151.21
Related Services Block Grant Rate [RSBG] per ANB .....						50.40
Threshold to Determine Disproportionate Costs .....						1.889157096
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						32,510.15
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						10,836.00
c. Reimbursement for Disproportionate Costs .....						14,738.39
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						58,084.54
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						10,728.35
f(ii). District's Required Match for RSBG [8b X 0.33] .....						3,575.88
* 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)] .....						14,304.23
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						57,650.38

County: 02 Big Horn  
 District: 0025 Lodge Grass Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2013-2014 allowable cost expenditures Total K-12 expenditures prorated by FY14 ANB	135,101.13	0.00	0.00
b. FY2013-2014 amount to avoid reversion	52,010.05	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.889157096 ) then [a - (b * 1.889157096)] * 0.4	14,738.39	0.00	0.00

**9. FY2016 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,281,227.76
*c. Maximum Budget Limit	1,581,237.14
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,281,227.76
*e. Highest Budget With A Vote	1,581,237.14
*f. Highest Voted Amount (9e-9d)	300,009.38

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

*a. FY 2014-2015 BASE Budget	1,228,935.19
*b. FY 2014-2015 Maximum Budget	1,499,381.63
*c. FY 2014-2015 ANB	201
*d. FY 2014-2015 Adopted General Fund Budget	1,228,935.19
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2010-11 and FY 2014-15	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2014 County Taxable Value	23,833,148	23,833,148
b. FY 2014-15 County ANB (Budgeted)	1,842	627
c. County Retirement Mill Value per ANB	12.94	38.01
<b>District</b>		
d. Tax Year 2014 District Taxable Value	1,601,643	N/A
e. FY 2014-15 District ANB (Budgeted)	201	N/A
f. District Debt Service Mill Value per ANB	7.97	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.35	68.39
h. Facility Guaranteed Mill Value per ANB	32.80	79.13

County: 02 Big Horn  
 District: 0025 Lodge Grass Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2014)***	2,474,873,911	2,474,873,911
(b) 2014-15 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)	226,267,684.70	121,936,088.51
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.11	39.17

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.11	N/A
(b) 2014-15 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	434,362.58	N/A
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	27,827.03	N/A
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	9,756,822.67	N/A
(e) District taxable valuation (Tax Year 2014)***	1,601,643	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2015-16 GTB subsidy per BASE mill [(d) - (e)] x .001	8,155.00	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 2015-2016**

**County: 02 Big Horn**  
**District: 0026 Wyola 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 FY2016 final budget form.

1. CERTIFIED ANB	FY 2015-2016			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 WYOLA K-6	95	50,000.00	495,577.00	105	50,000.00	547,638.00*
M1 WYOLA 7-8	28	100,000.00	187,159.00	22	100,000.00	147,086.50*
2. * DIRECT STATE AID .....						377,591.86
3. Quality Educator .....						47,759.40
4. At Risk Student .....						11,003.26
5. * Indian Education For All .....						2,590.80
6. American Indian Achievement Gap .....						24,600.00
7. * Data For Achievement .....						2,540.00
8. SPECIAL EDUCATION FUNDING (FY2015-2016):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						151.21
Related Services Block Grant Rate [RSBG] per ANB .....						50.40
Threshold to Determine Disproportionate Costs .....						1.889157096
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						18,598.83
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						6,199.20
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						24,798.03
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						6,137.61
f(ii). District's Required Match for RSBG [8b X 0.33] .....						2,045.74
* 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)] .....						8,183.35
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						32,981.38

County: 02 Big Horn  
 District: 0026 Wyola Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2013-2014 allowable cost expenditures Total K-12 expenditures prorated by FY14 ANB	41,818.56	0.00	0.00
b. FY2013-2014 amount to avoid reversion	34,673.37	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.889157096 ) then [a - (b * 1.889157096)] * 0.4	0.00	0.00	0.00

**9. FY2016 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	798,990.30
*c. Maximum Budget Limit	976,614.51
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	826,225.26
*e. Highest Budget With A Vote	976,614.51
*f. Highest Voted Amount (9e-9d)	150,389.25

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

*a. FY 2014-2015 BASE Budget	764,053.70
*b. FY 2014-2015 Maximum Budget	934,024.26
*c. FY 2014-2015 ANB	126
*d. FY 2014-2015 Adopted General Fund Budget	791,288.66
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2010-11 and FY 2014-15	27,234.96

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2014 County Taxable Value	23,833,148	23,833,148
b. FY 2014-15 County ANB (Budgeted)	1,842	627
c. County Retirement Mill Value per ANB	12.94	38.01
<b>District</b>		
d. Tax Year 2014 District Taxable Value	1,022,264	N/A
e. FY 2014-15 District ANB (Budgeted)	126	N/A
f. District Debt Service Mill Value per ANB	8.11	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.35	68.39
h. Facility Guaranteed Mill Value per ANB	32.80	79.13

County: 02 Big Horn  
 District: 0026 Wyola Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2014)***	2,474,873,911	2,474,873,911
(b) 2014-15 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)	226,267,684.70	121,936,088.51
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.11	39.17

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.11	N/A
(b) 2014-15 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	284,197.23	N/A
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	10,231.20	N/A
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	6,215,384.16	N/A
(e) District taxable valuation (Tax Year 2014)***	1,022,264	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2015-16 GTB subsidy per BASE mill [(d) - (e)] x .001	5,193.00	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 2015-2016**

**Revision #1**

**Change in ANB & SAG**

**County: 02 Big Horn**

**District: 1189 Hardin 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 FY2016 final budget form.

1. CERTIFIED ANB	FY 2015-2016			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 HARDIN HS 9-12	447	300,000.00	2,941,036.50*	443	300,000.00	2,915,161.50
2. * DIRECT STATE AID .....						1,448,743.32
3. Quality Educator .....						115,748.10
4. At Risk Student .....						31,079.70
5. * Indian Education For All .....						9,118.80
6. American Indian Achievement Gap .....						67,800.00
7. * Data For Achievement .....						8,940.00
8. SPECIAL EDUCATION FUNDING (FY2015-2016):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						151.21
Related Services Block Grant Rate [RSBG] per ANB .....						50.40
Threshold to Determine Disproportionate Costs .....						1.889157096
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						67,590.87
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						22,528.80
c. Reimbursement for Disproportionate Costs .....						33,405.76
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						123,525.43
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						22,304.99
f(ii). District's Required Match for RSBG [8b X 0.33] .....						7,434.50
* 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)] .....						29,739.49
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						119,859.16

County: 02 Big Horn  
 District: 1189 Hardin H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2013-2014 allowable cost expenditures Total K-12 expenditures prorated by FY14 ANB	0.00	306,226.07	0.00
b. FY2013-2014 amount to avoid reversion	0.00	117,889.44	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.889157096 ) then [a - (b * 1.889157096)] * 0.4	0.00	33,405.76	0.00

**9. FY2016 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
*b. BASE Budget .....	2,998,451.40
*c. Maximum Budget Limit .....	3,689,892.60
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	3,403,441.15
*e. Highest Budget With A Vote .....	3,689,892.60
*f. Highest Voted Amount (9e-9d) .....	286,451.45

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

*a. FY 2014-2015 BASE Budget .....	2,979,456.69
*b. FY 2014-2015 Maximum Budget .....	3,703,049.28
*c. FY 2014-2015 ANB .....	441
*d. FY 2014-2015 Adopted General Fund Budget .....	3,384,446.44
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2010-11 and FY 2014-15 ..	404,989.75

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2014 County Taxable Value	23,833,148	23,833,148
b. FY 2014-15 County ANB (Budgeted)	1,842	627
c. County Retirement Mill Value per ANB	12.94	38.01
<b>District</b>		
d. Tax Year 2014 District Taxable Value	N/A	20,154,606
e. FY 2014-15 District ANB (Budgeted)	N/A	441
f. District Debt Service Mill Value per ANB	N/A	45.70
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.35	68.39
h. Facility Guaranteed Mill Value per ANB	32.80	79.13

County: 02 Big Horn  
 District: 1189 Hardin H S

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2014)***	2,474,873,911	2,474,873,911
(b) 2014-15 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)	226,267,684.70	121,936,088.51
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.11	39.17

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	39.17
(b) 2014-15 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,126,854.01
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	N/A	56,765.60
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	N/A	46,362,380.12
(e) District taxable valuation (Tax Year 2014)***	N/A	20,154,606
(f) If (d) is greater than (e), then: DISTRICT's FY2015-16 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	26,208.00

\*\*\* 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 2015-2016**

**Revision #1**

**Change in ANB & SAG**

**County: 02 Big Horn**

**District: 1190 Lodge Grass 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 FY2016 final budget form.

1. CERTIFIED ANB	FY 2015-2016			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 LODGE GRASS HS 9-12	118	300,000.00	786,086.50*	113	300,000.00	752,919.00
2. * DIRECT STATE AID .....						485,480.67
3. Quality Educator .....						31,788.90
4. At Risk Student .....						9,903.28
5. * Indian Education For All .....						2,407.20
6. American Indian Achievement Gap .....						21,600.00
7. * Data For Achievement .....						2,360.00
8. SPECIAL EDUCATION FUNDING (FY2015-2016):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						151.21
Related Services Block Grant Rate [RSBG] per ANB .....						50.40
Threshold to Determine Disproportionate Costs .....						1.889157096
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						17,842.78
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						5,947.20
c. Reimbursement for Disproportionate Costs .....						16,924.10
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						40,714.08
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						5,888.12
f(ii). District's Required Match for RSBG [8b X 0.33] .....						1,962.58
* 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)] .....						7,850.70
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						31,640.68

County: 02 Big Horn  
 District: 1190 Lodge Grass H S

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2013-2014 allowable cost expenditures Total K-12 expenditures prorated by FY14 ANB	0.00	96,728.47	0.00
b. FY2013-2014 amount to avoid reversion	0.00	28,805.56	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.889157096 ) then [a - (b * 1.889157096)] * 0.4	0.00	16,924.10	0.00

**9. FY2016 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
*b. BASE Budget .....	993,928.29
*c. Maximum Budget Limit .....	1,225,395.52
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	993,928.29
*e. Highest Budget With A Vote .....	1,225,395.52
*f. Highest Voted Amount (9e-9d) .....	231,467.23

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

*a. FY 2014-2015 BASE Budget .....	963,536.74
*b. FY 2014-2015 Maximum Budget .....	1,186,973.18
*c. FY 2014-2015 ANB .....	111
*d. FY 2014-2015 Adopted General Fund Budget .....	963,536.74
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2010-11 and FY 2014-15 ..	0.00

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2014 County Taxable Value	23,833,148	23,833,148
b. FY 2014-15 County ANB (Budgeted)	1,842	627
c. County Retirement Mill Value per ANB	12.94	38.01
<b>District</b>		
d. Tax Year 2014 District Taxable Value	N/A	2,623,907
e. FY 2014-15 District ANB (Budgeted)	N/A	111
f. District Debt Service Mill Value per ANB	N/A	23.64
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.35	68.39
h. Facility Guaranteed Mill Value per ANB	32.80	79.13

County: 02 Big Horn  
 District: 1190 Lodge Grass H S

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2014)***	2,474,873,911	2,474,873,911
(b) 2014-15 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)	226,267,684.70	121,936,088.51
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.11	39.17

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	39.17
(b) 2014-15 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	363,465.92
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	N/A	20,007.70
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	N/A	15,020,661.70
(e) District taxable valuation (Tax Year 2014)***	N/A	2,623,907
(f) If (d) is greater than (e), then: DISTRICT's FY2015-16 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	12,397.00

\*\*\* 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 2015-2016**

**County: 02 Big Horn**  
**District: 1214 Plenty Coups 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 FY2016 final budget form.

1. CERTIFIED ANB	FY 2015-2016			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 PLENTY COUPS HS 9-12	46	300,000.00	307,268.50	50	300,000.00	333,937.50*
2. * DIRECT STATE AID .....						283,370.06
3. Quality Educator .....						24,451.60
4. At Risk Student .....						4,251.12
5. * Indian Education For All .....						1,020.00
6. American Indian Achievement Gap .....						8,600.00
7. * Data For Achievement .....						1,000.00
8. SPECIAL EDUCATION FUNDING (FY2015-2016):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						151.21
Related Services Block Grant Rate [RSBG] per ANB .....						50.40
Threshold to Determine Disproportionate Costs .....						1.889157096
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						6,955.66
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						15,422.87
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						22,378.53
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,318.40
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						2,295.37
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] .....						765.07
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						3,060.44
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						10,016.10

County: 02 Big Horn  
 District: 1214 Plenty Coups H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2013-2014 allowable cost expenditures Total K-12 expenditures prorated by FY14 ANB	0.00	58,606.45	0.00
b. FY2013-2014 amount to avoid reversion	0.00	10,612.82	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.889157096 ) then [a - (b * 1.889157096)] * 0.4	0.00	15,422.87	0.00

**9. FY2016 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	578,730.02
*c. Maximum Budget Limit	720,335.68
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	578,730.02
*e. Highest Budget With A Vote	720,335.68
*f. Highest Voted Amount (9e-9d)	141,605.66

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

*a. FY 2014-2015 BASE Budget	598,734.46
*b. FY 2014-2015 Maximum Budget	745,684.67
*c. FY 2014-2015 ANB	53
*d. FY 2014-2015 Adopted General Fund Budget	598,734.46
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2010-11 and FY 2014-15	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2014 County Taxable Value	23,833,148	23,833,148
b. FY 2014-15 County ANB (Budgeted)	1,842	627
c. County Retirement Mill Value per ANB	12.94	38.01
<b>District</b>		
d. Tax Year 2014 District Taxable Value	N/A	814,162
e. FY 2014-15 District ANB (Budgeted)	N/A	53
f. District Debt Service Mill Value per ANB	N/A	15.36
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.35	68.39
h. Facility Guaranteed Mill Value per ANB	32.80	79.13

County: 02 Big Horn  
 District: 1214 Plenty Coups H S

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2014)***	2,474,873,911	2,474,873,911
(b) 2014-15 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)	226,267,684.70	121,936,088.51
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.11	39.17

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	39.17
(b) 2014-15 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	227,308.70
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	N/A	12,108.94
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	N/A	9,377,988.96
(e) District taxable valuation (Tax Year 2014)***	N/A	814,162
(f) If (d) is greater than (e), then: DISTRICT's FY2015-16 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	8,564.00

\*\*\* 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.