



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

**County: 17 Garfield**  
**District: 0377 Jordan 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 JORDAN K-6	73	50,000.00	380,972.40	75	50,000.00	391,395.00*
M1 JORDAN 7-8	17	100,000.00	113,679.00	19	100,000.00	127,043.50*
2. * DIRECT STATE AID .....						298,792.01
3. Quality Educator .....						36,382.32
4. At Risk Student .....						2,638.29
5. * Indian Education For All .....						1,917.60
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						1,880.00
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] .....						13,608.90
* 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] .....						13,608.90
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						4,536.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						4,490.94
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] .....						1,496.88
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						5,987.82
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						19,596.72

County: 17 Garfield  
 District: 0377 Jordan Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2013-2014 allowable cost expenditures Total K-12 expenditures prorated by FY14 ANB	40,919.74	0.00	0.00
b. FY2013-2014 amount to avoid reversion	21,875.41	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)]	100%
*b. BASE Budget	598,435.87
*c. Maximum Budget Limit	743,010.51
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	818,815.60
*e. Highest Budget With A Vote	831,540.84
*f. Highest Voted Amount (9e-9d)	12,725.24

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

*a. FY 2014-2015 BASE Budget	597,229.95
*b. FY 2014-2015 Maximum Budget	741,274.31
*c. FY 2014-2015 ANB	98
*d. FY 2014-2015 Adopted General Fund Budget	817,609.68
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2010-11 and FY 2014-15	220,379.73

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2014 County Taxable Value	4,974,077	4,974,077
b. FY 2014-15 County ANB (Budgeted)	147	69
c. County Retirement Mill Value per ANB	33.84	72.09
<b>District</b>		
d. Tax Year 2014 District Taxable Value	1,475,036	N/A
e. FY 2014-15 District ANB (Budgeted)	98	N/A
f. District Debt Service Mill Value per ANB	15.05	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: 17 Garfield  
 District: 0377 Jordan 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	235,320.32	N/A
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	7,145.60	N/A
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	5,118,455.57	N/A
(e) District taxable valuation (Tax Year 2014)***	1,475,036	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2015-16 GTB subsidy per BASE mill [(d) - (e)] x .001	3,643.00	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: 17 Garfield**  
**District: 0378 Garfield County 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 GARFIELD CO HS 9-12	55	300,000.00	367,262.50	64	300,000.00	427,216.00*
2. * DIRECT STATE AID .....						325,065.55
3. Quality Educator .....						24,457.68
4. At Risk Student .....						1,444.87
5. * Indian Education For All .....						1,305.60
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						1,280.00
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] .....						8,316.55
* 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] .....						8,316.55
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,772.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						2,744.46
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						914.76
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						3,659.22
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						11,975.77

County: 17 Garfield  
 District: 0378 Garfield County 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	15,856.99	0.00
b. FY2013-2014 amount to avoid reversion	0.00	14,294.82	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	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	623,012.92
*c. Maximum Budget Limit	772,337.11
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	801,963.69
*e. Highest Budget With A Vote	809,449.90
*f. Highest Voted Amount (9e-9d)	7,486.21

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

*a. FY 2014-2015 BASE Budget	646,032.75
*b. FY 2014-2015 Maximum Budget	804,734.90
*c. FY 2014-2015 ANB	69
*d. FY 2014-2015 Adopted General Fund Budget	804,734.90
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2010-11 and FY 2014-15	178,950.77

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2014 County Taxable Value	4,974,077	4,974,077
b. FY 2014-15 County ANB (Budgeted)	147	69
c. County Retirement Mill Value per ANB	33.84	72.09
<b>District</b>		
d. Tax Year 2014 District Taxable Value	N/A	4,974,077
e. FY 2014-15 District ANB (Budgeted)	N/A	69
f. District Debt Service Mill Value per ANB	N/A	72.09
<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: 17 Garfield  
 District: 0378 Garfield County 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	264,928.62
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	N/A	5,733.96
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	N/A	10,601,853.26
(e) District taxable valuation (Tax Year 2014)***	N/A	4,974,077
(f) If (d) is greater than (e), then: DISTRICT's FY2015-16 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	5,628.00

\*\*\* 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: 17 Garfield**  
**District: 0385 Pine 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 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 PINE GROVE K-8	8	50,000.00	41,802.40*	7	50,000.00	36,577.80
2. * DIRECT STATE AID .....						41,035.67
3. Quality Educator .....						3,042.00
4. At Risk Student .....						0.00
5. * Indian Education For All .....						163.20
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						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] .....						1,209.68
* 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] .....						1,209.68
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						403.20
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						399.19
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] .....						133.06
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						532.25
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						1,741.93

County: 17 Garfield  
 District: 0385 Pine Grove Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2013-2014 allowable cost expenditures Total K-12 expenditures prorated by FY14 ANB	1,732.94	0.00	0.00
b. FY2013-2014 amount to avoid reversion	1,082.94	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)]	100%
*b. BASE Budget	78,661.95
*c. Maximum Budget Limit	97,990.16
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	78,661.95
*e. Highest Budget With A Vote	97,990.16
*f. Highest Voted Amount (9e-9d)	19,328.21

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

*a. FY 2014-2015 BASE Budget	66,186.19
*b. FY 2014-2015 Maximum Budget	81,999.10
*c. FY 2014-2015 ANB	7
*d. FY 2014-2015 Adopted General Fund Budget	66,186.19
*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	4,974,077	4,974,077
b. FY 2014-15 County ANB (Budgeted)	147	69
c. County Retirement Mill Value per ANB	33.84	72.09
<b>District</b>		
d. Tax Year 2014 District Taxable Value	288,095	N/A
e. FY 2014-15 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value per ANB	41.16	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: 17 Garfield  
 District: 0385 Pine Grove 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	27,031.96	N/A
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	568.40	N/A
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	582,643.60	N/A
(e) District taxable valuation (Tax Year 2014)***	288,095	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2015-16 GTB subsidy per BASE mill [(d) - (e)] x .001	295.00	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: 17 Garfield**  
**District: 0386 Kester 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 KESTER 1-8	11	50,000.00	57,475.00	12	50,000.00	62,698.80*
2. * DIRECT STATE AID .....						50,376.36
3. Quality Educator .....						3,042.00
4. At Risk Student .....						0.00
5. * Indian Education For All .....						244.80
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						240.00
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] .....						1,663.31
* 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] .....						1,663.31
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						554.40
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						548.89
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] .....						182.95
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						731.84
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						2,395.15

County: 17 Garfield  
 District: 0386 Kester 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	1,518.06	0.00	0.00
b. FY2013-2014 amount to avoid reversion	1,516.12	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 .....	96,236.23
*c. Maximum Budget Limit .....	119,552.19
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	96,236.23
*e. Highest Budget With A Vote .....	119,552.19
*f. Highest Voted Amount (9e-9d) .....	23,315.96

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

*a. FY 2014-2015 BASE Budget .....	103,175.20
*b. FY 2014-2015 Maximum Budget .....	129,842.40
*c. FY 2014-2015 ANB .....	16
*d. FY 2014-2015 Adopted General Fund Budget .....	103,175.20
*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	4,974,077	4,974,077
b. FY 2014-15 County ANB (Budgeted)	147	69
c. County Retirement Mill Value per ANB	33.84	72.09
<b>District</b>		
d. Tax Year 2014 District Taxable Value	443,976	N/A
e. FY 2014-15 District ANB (Budgeted)	16	N/A
f. District Debt Service Mill Value per ANB	27.75	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: 17 Garfield  
 District: 0386 Kester 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	43,627.98	N/A
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	1,299.20	N/A
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	948,412.77	N/A
(e) District taxable valuation (Tax Year 2014)***	443,976	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2015-16 GTB subsidy per BASE mill [(d) - (e)] x .001	504.00	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: 17 Garfield**  
**District: 0387 Cohagen 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 COHAGEN K-8	14	50,000.00	73,145.80*	13	50,000.00	67,922.40
2. * DIRECT STATE AID .....						55,046.17
3. Quality Educator .....						3,042.00
4. At Risk Student .....						1,019.44
5. * Indian Education For All .....						285.60
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						280.00
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] .....						2,116.94
* 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] .....						2,116.94
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						705.60
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						698.59
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] .....						232.85
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						931.44
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						3,048.38

County: 17 Garfield  
 District: 0387 Cohagen Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2013-2014 allowable cost expenditures Total K-12 expenditures prorated by FY14 ANB	3,000.00	0.00	0.00
b. FY2013-2014 amount to avoid reversion	1,732.70	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	106,389.64
*c. Maximum Budget Limit	132,006.69
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	115,953.64
*e. Highest Budget With A Vote	132,006.69
*f. Highest Voted Amount (9e-9d)	16,053.05

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

*a. FY 2014-2015 BASE Budget	103,490.77
*b. FY 2014-2015 Maximum Budget	129,232.16
*c. FY 2014-2015 ANB	15
*d. FY 2014-2015 Adopted General Fund Budget	103,490.77
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2010-11 and FY 2014-15	9,564.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2014 County Taxable Value	4,974,077	4,974,077
b. FY 2014-15 County ANB (Budgeted)	147	69
c. County Retirement Mill Value per ANB	33.84	72.09
<b>District</b>		
d. Tax Year 2014 District Taxable Value	1,652,655	N/A
e. FY 2014-15 District ANB (Budgeted)	15	N/A
f. District Debt Service Mill Value per ANB	110.18	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: 17 Garfield  
 District: 0387 Cohagen 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	41,784.26	N/A
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	1,378.39	N/A
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	911,163.54	N/A
(e) District taxable valuation (Tax Year 2014)***	1,652,655	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**

**Revision #1**

**Isolation Status Approved**

**County: 17 Garfield**

**District: 0392 Sand Springs 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 SAND SPRINGS K-8	6	50,000.00	31,353.00	7	50,000.00	36,577.80*
2. * DIRECT STATE AID .....						38,700.28
3. Quality Educator .....						3,042.00
4. At Risk Student .....						0.00
5. * Indian Education For All .....						142.80
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						140.00
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] .....						907.26
* 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] .....						907.26
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						302.40
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						299.40
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] .....						99.79
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						399.19
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						1,306.45

County: 17 Garfield  
 District: 0392 Sand Springs 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	2,784.57	0.00	0.00
b. FY2013-2014 amount to avoid reversion	1,732.70	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)]	100%
*b. BASE Budget	73,978.16
*c. Maximum Budget Limit	92,019.52
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	73,978.16
*e. Highest Budget With A Vote	92,019.52
*f. Highest Voted Amount (9e-9d)	18,041.36

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

*a. FY 2014-2015 BASE Budget	66,755.10
*b. FY 2014-2015 Maximum Budget	82,995.65
*c. FY 2014-2015 ANB	7
*d. FY 2014-2015 Adopted General Fund Budget	66,755.10
*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	4,974,077	4,974,077
b. FY 2014-15 County ANB (Budgeted)	147	69
c. County Retirement Mill Value per ANB	33.84	72.09
<b>District</b>		
d. Tax Year 2014 District Taxable Value	1,018,145	N/A
e. FY 2014-15 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value per ANB	145.45	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: 17 Garfield  
 District: 0392 Sand Springs 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	27,031.96	N/A
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	616.66	N/A
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	583,662.37	N/A
(e) District taxable valuation (Tax Year 2014)***	1,018,145	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: 17 Garfield**  
**District: 0394 Ross 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 ROSS K-8	5	50,000.00	26,128.00*	4	50,000.00	20,902.80
2. * DIRECT STATE AID .....						34,029.22
3. Quality Educator .....						3,042.00
4. At Risk Student .....						0.00
5. * Indian Education For All .....						102.00
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						100.00
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] .....						756.05
* 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] .....						756.05
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						252.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						249.50
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] .....						83.16
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						332.66
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						1,088.71

County: 17 Garfield  
 District: 0394 Ross Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2013-2014 allowable cost expenditures Total K-12 expenditures prorated by FY14 ANB	1,039.76	0.00	0.00
b. FY2013-2014 amount to avoid reversion	649.77	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)]	100%
*b. BASE Budget	65,305.67
*c. Maximum Budget Limit	81,136.10
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	65,305.67
*e. Highest Budget With A Vote	81,136.10
*f. Highest Voted Amount (9e-9d)	15,830.43

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

*a. FY 2014-2015 BASE Budget	52,624.59
*b. FY 2014-2015 Maximum Budget	65,170.55
*c. FY 2014-2015 ANB	4
*d. FY 2014-2015 Adopted General Fund Budget	52,624.59
*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	4,974,077	4,974,077
b. FY 2014-15 County ANB (Budgeted)	147	69
c. County Retirement Mill Value per ANB	33.84	72.09
<b>District</b>		
d. Tax Year 2014 District Taxable Value	96,170	N/A
e. FY 2014-15 District ANB (Budgeted)	4	N/A
f. District Debt Service Mill Value per ANB	24.04	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: 17 Garfield  
 District: 0394 Ross 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	21,498.69	N/A
(c) 40% of 2014-15 District special education allowable cost payment plus district prorated coop cost payment	243.60	N/A
(d) District's FY 2015-16 guaranteed tax base (a) x [(b) + (c)]	458,979.74	N/A
(e) District taxable valuation (Tax Year 2014)***	96,170	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2015-16 GTB subsidy per BASE mill [(d) - (e)] x .001	363.00	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.