



## PRELIMINARY BUDGET DATA SHEET FY 2016-2017

**County: 44 Rosebud**  
**District: 0789 Birney 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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 BIRNEY K-8	11	50,895.00	59,873.00*	10	50,895.00	54,431.00
2. * DIRECT STATE AID .....						49,513.30
3. Quality Educator .....						3,169.00
4. At Risk Student .....						0.00
5. * Indian Education For All .....						233.75
6. American Indian Achievement Gap .....						209.00
7. * Data For Achievement .....						223.96
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
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 .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,657.15
* 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] .....						1,657.15
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						552.31
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						546.86
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] .....						182.26
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						729.12
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						2,386.27

County: 44 Rosebud  
 District: 0789 Birney Elem

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	1,973.16	0.00	0.00
b. FY2014-2015 amount to avoid reversion	1,973.16	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	0.00	0.00	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	94,991.04
*c. Maximum Budget Limit	117,917.96
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	106,731.29
*e. Highest Budget With A Vote	117,917.96
*f. Highest Voted Amount (9e-9d)	11,186.67

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

*a. FY 2015-2016 BASE Budget	84,477.32
*b. FY 2015-2016 Maximum Budget	104,737.32
*c. FY 2015-2016 ANB	9
*d. FY 2015-2016 Adopted General Fund Budget	96,217.57
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	11,740.25

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2015 County Taxable Value	87,662,769	87,662,769
b. FY 2015-16 County ANB (Budgeted)	1,258	462
c. County Retirement Mill Value per ANB	69.68	189.75
<b>District</b>		
d. Tax Year 2015 District Taxable Value	273,614	N/A
e. FY 2015-16 District ANB (Budgeted)	9	N/A
f. District Debt Service Mill Value per ANB	30.40	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

County: 44 Rosebud  
 District: 0789 Birney 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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.97	N/A
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	34,638.05	N/A
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	725.76	N/A
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	741,579.10	N/A
(e) District taxable valuation (Tax Year 2015)***	273,614	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	468.00	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 2016-2017**

**County: 44 Rosebud**  
**District: 0790 Forsyth 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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 FORSYTH K-6	205	50,895.00	1,111,838.00	205	50,895.00	1,111,838.00*
M1 FORSYTH 7-8	58	101,790.00	403,433.50	59	101,790.00	410,374.50*
2. * DIRECT STATE AID .....						748,679.18
3. Quality Educator .....						77,085.93
4. At Risk Student .....						7,239.92
5. * Indian Education For All .....						5,610.00
6. American Indian Achievement Gap .....						3,344.00
7. * Data For Achievement .....						5,375.04
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
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 .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						39,620.95
* 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] .....						39,620.95
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						13,205.23
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						13,074.91
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] .....						4,357.73
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						17,432.64
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						57,053.59

County: 44 Rosebud  
 District: 0790 Forsyth Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	92,484.00	0.00	0.00
b. FY2014-2015 amount to avoid reversion	58,756.32	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	0.00	0.00	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,499,324.31
*c. Maximum Budget Limit	1,865,999.52
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,867,075.26
*e. Highest Budget With A Vote	1,867,075.26
*f. Highest Voted Amount (9e-9d)	0.00

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

*a. FY 2015-2016 BASE Budget	1,463,294.22
*b. FY 2015-2016 Maximum Budget	1,821,037.38
*c. FY 2015-2016 ANB	261
*d. FY 2015-2016 Adopted General Fund Budget	1,846,018.53
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	411,718.70

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	87,662,769	87,662,769
b. FY 2015-16 County ANB (Budgeted)	1,258	462
c. County Retirement Mill Value per ANB	69.68	189.75
<b>District</b>		
d. Tax Year 2015 District Taxable Value	5,348,892	N/A
e. FY 2015-16 District ANB (Budgeted)	261	N/A
f. District Debt Service Mill Value per ANB	20.49	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

County: 44 Rosebud  
 District: 0790 Forsyth 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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.97	N/A
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	575,694.64	N/A
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	21,047.04	N/A
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	12,513,673.03	N/A
(e) District taxable valuation (Tax Year 2015)***	5,348,892	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	7,165.00	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 2016-2017**

**County: 44 Rosebud**  
**District: 0791 Forsyth 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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 FORSYTH HS 9-12	121	305,370.00	839,740.00*	117	305,370.00	812,097.00
2. * DIRECT STATE AID .....						511,864.17
3. Quality Educator .....						33,829.08
4. At Risk Student .....						1,775.15
5. * Indian Education For All .....						2,571.25
6. American Indian Achievement Gap .....						1,463.00
7. * Data For Achievement .....						2,463.56
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
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 .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						18,228.65
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						2,949.96
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						21,178.61
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						6,075.41
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						6,015.45
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] .....						2,004.89
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						8,020.34
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						26,248.99

County: 44 Rosebud  
 District: 0791 Forsyth H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	0.00	55,546.00	0.00
b. FY2014-2015 amount to avoid reversion	0.00	25,212.60	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	0.00	2,949.96	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	94%
*b. BASE Budget	990,270.26
*c. Maximum Budget Limit	1,234,009.43
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,327,702.12
*e. Highest Budget With A Vote	1,340,424.69
*f. Highest Voted Amount (9e-9d)	12,722.57

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

*a. FY 2015-2016 BASE Budget	967,307.49
*b. FY 2015-2016 Maximum Budget	1,207,990.91
*c. FY 2015-2016 ANB	120
*d. FY 2015-2016 Adopted General Fund Budget	1,324,739.35
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	337,431.86

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	87,662,769	87,662,769
b. FY 2015-16 County ANB (Budgeted)	1,258	462
c. County Retirement Mill Value per ANB	69.68	189.75
<b>District</b>		
d. Tax Year 2015 District Taxable Value	N/A	5,812,885
e. FY 2015-16 District ANB (Budgeted)	N/A	120
f. District Debt Service Mill Value per ANB	N/A	48.44
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

County: 44 Rosebud  
 District: 0791 Forsyth 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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	39.79
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	394,678.71
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	N/A	11,379.62
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	N/A	16,157,060.95
(e) District taxable valuation (Tax Year 2015)***	N/A	5,812,885
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	10,344.00

\*\*\* 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 2016-2017**

**Revision #1**

**Change In ANB**

**County: 44 Rosebud**

**District: 0792 Lame Deer 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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 LAME DEER K-6	375	63,620.00	2,027,475.00*	359	61,075.00	1,941,543.80
M1 LAME DEER 7-8	89	101,790.00	618,372.00*	81	101,790.00	562,950.00
2. * DIRECT STATE AID .....						1,256,631.88
3. Quality Educator .....						113,542.10
4. At Risk Student .....						48,824.73
5. * Indian Education For All .....						9,860.00
6. American Indian Achievement Gap .....						92,796.00
7. * Data For Achievement .....						9,447.04
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
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 .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						69,901.60
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						23,297.44
c. Reimbursement for Disproportionate Costs .....						67,480.31
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						160,679.35
<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] .....						23,067.53
f(ii). District's Required Match for RSBG [8b X 0.33] .....						7,688.16
* 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)] .....						30,755.69
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						123,954.73

County: 44 Rosebud  
 District: 0792 Lame Deer Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	378,648.45	0.00	0.00
b. FY2014-2015 amount to avoid reversion	109,885.93	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	67,480.31	0.00	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	2,748,426.56
*c. Maximum Budget Limit	3,366,915.73
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	2,748,426.56
*e. Highest Budget With A Vote	3,366,915.73
*f. Highest Voted Amount (9e-9d)	618,489.17

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

*a. FY 2015-2016 BASE Budget	2,592,895.89
*b. FY 2015-2016 Maximum Budget	3,174,808.65
*c. FY 2015-2016 ANB	446
*d. FY 2015-2016 Adopted General Fund Budget	2,592,895.89
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	87,662,769	87,662,769
b. FY 2015-16 County ANB (Budgeted)	1,258	462
c. County Retirement Mill Value per ANB	69.68	189.75
<b>District</b>		
d. Tax Year 2015 District Taxable Value	95,415	N/A
e. FY 2015-16 District ANB (Budgeted)	446	N/A
f. District Debt Service Mill Value per ANB	0.21	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

County: 44 Rosebud  
 District: 0792 Lame Deer 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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.97	N/A
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	939,836.17	N/A
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	56,488.77	N/A
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	20,892,933.99	N/A
(e) District taxable valuation (Tax Year 2015)***	95,415	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	20,798.00	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 2016-2017**

**County: 44 Rosebud**  
**District: 0795 Rosebud K-12**

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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 ROSEBUD SCHOOL	32	50,895.00	174,108.80	33	50,895.00	179,546.40*
M1 ROSEBUD 7-8	8	101,790.00	55,746.00	12	101,790.00	83,607.00*
H1 ROSEBUD HS 9-12	15	305,370.00	104,497.50	29	305,370.00	201,927.00*
2. * DIRECT STATE AID .....						412,641.53
3. Quality Educator .....						44,366.00
4. At Risk Student .....						5,511.22
5. * Indian Education For All .....						1,572.50
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						1,506.64
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
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 .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						8,285.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						672.64
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						8,958.39
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,761.55
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						2,734.30
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] .....						911.31
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						3,645.61
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						11,931.36

**County: 44 Rosebud**  
**District: 0795 Rosebud K-12**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	22,685.77	17,113.83	39,799.60
b. FY2014-2015 amount to avoid reversion	11,400.48	8,550.36	19,950.84
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	361.62	311.02	672.64

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	805,111.05
*c. Maximum Budget Limit	996,770.09
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,080,293.38
*e. Highest Budget With A Vote	1,142,475.13
*f. Highest Voted Amount (9e-9d)	62,181.75

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

*a. FY 2015-2016 BASE Budget	871,418.20
*b. FY 2015-2016 Maximum Budget	1,076,326.33
*c. FY 2015-2016 ANB	88
*d. FY 2015-2016 Adopted General Fund Budget	1,138,874.54
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	275,182.33

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2015 County Taxable Value	87,662,769	87,662,769
b. FY 2015-16 County ANB (Budgeted)	1,258	462
c. County Retirement Mill Value per ANB	69.68	189.75
<b>District</b>		
d. Tax Year 2015 District Taxable Value	3,166,788	3,166,788
e. FY 2015-16 District ANB (Budgeted)	51	37
f. District Debt Service Mill Value per ANB	62.09	85.59
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

County: 44 Rosebud  
 District: 0795 Rosebud K-12

**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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.97	39.79
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	157,104.24	195,211.12
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	3,144.96	2,580.48
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	3,360,425.72	7,870,127.76
(e) District taxable valuation (Tax Year 2015)***	3,166,788	3,166,788
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	194.00	4,703.00

\*\*\* 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 2016-2017**

**Revision #1**

**Change In ANB**

**County: 44 Rosebud**

**District: 0796 Colstrip 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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 COLSTRIP K-6	323	55,985.00	1,748,011.40*	312	55,985.00	1,688,824.80
M1 COLSTRIP 7-8	102	101,790.00	708,364.50*	103	101,790.00	715,283.50
2. * DIRECT STATE AID .....						1,168,525.45
3. Quality Educator .....						131,833.57
4. At Risk Student .....						9,645.70
5. * Indian Education For All .....						9,031.25
6. American Indian Achievement Gap .....						39,919.00
7. * Data For Achievement .....						8,653.00
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
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 .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						64,026.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						21,339.25
c. Reimbursement for Disproportionate Costs .....						29,331.99
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						114,697.49
<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] .....						21,128.66
f(ii). District's Required Match for RSBG [8b X 0.33] .....						7,041.95
* 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)] .....						28,170.61
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						113,536.11

County: 44 Rosebud  
 District: 0796 Colstrip Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	289,467.75	0.00	0.00
b. FY2014-2015 amount to avoid reversion	113,125.81	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	29,331.99	0.00	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	2,450,979.73
*c. Maximum Budget Limit	3,042,628.40
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	3,968,714.68
*e. Highest Budget With A Vote	4,428,620.03
*f. Highest Voted Amount (9e-9d)	459,905.35

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

*a. FY 2015-2016 BASE Budget	2,327,695.74
*b. FY 2015-2016 Maximum Budget	2,891,328.72
*c. FY 2015-2016 ANB	409
*d. FY 2015-2016 Adopted General Fund Budget	4,355,313.00
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	1,517,734.95

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	87,662,769	87,662,769
b. FY 2015-16 County ANB (Budgeted)	1,258	462
c. County Retirement Mill Value per ANB	69.68	189.75
<b>District</b>		
d. Tax Year 2015 District Taxable Value	77,687,829	N/A
e. FY 2015-16 District ANB (Budgeted)	409	N/A
f. District Debt Service Mill Value per ANB	189.95	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

County: 44 Rosebud  
 District: 0796 Colstrip 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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.97	N/A
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	874,991.16	N/A
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	45,258.18	N/A
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	19,297,628.66	N/A
(e) District taxable valuation (Tax Year 2015)***	77,687,829	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 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 2016-2017**

**County: 44 Rosebud**  
**District: 0797 Colstrip 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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 COLSTRIP HS 9-12	211	305,370.00	1,459,592.50*	209	305,370.00	1,445,862.00
2. * DIRECT STATE AID .....						788,938.24
3. Quality Educator .....						74,151.43
4. At Risk Student .....						2,801.30
5. * Indian Education For All .....						4,483.75
6. American Indian Achievement Gap .....						15,257.00
7. * Data For Achievement .....						4,295.96
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
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 .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						31,787.15
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						10,594.31
c. Reimbursement for Disproportionate Costs .....						34,972.92
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						77,354.38
<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] .....						10,489.76
f(ii). District's Required Match for RSBG [8b X 0.33] .....						3,496.12
* 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)] .....						13,985.88
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						56,367.34

County: 44 Rosebud  
 District: 0797 Colstrip H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	0.00	193,695.74	0.00
b. FY2014-2015 amount to avoid reversion	0.00	55,617.94	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	0.00	34,972.92	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	99%
*b. BASE Budget	1,621,255.57
*c. Maximum Budget Limit	2,019,887.16
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	2,630,016.51
*e. Highest Budget With A Vote	2,798,318.51
*f. Highest Voted Amount (9e-9d)	168,302.00

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

*a. FY 2015-2016 BASE Budget	1,603,823.81
*b. FY 2015-2016 Maximum Budget	1,998,783.07
*c. FY 2015-2016 ANB	211
*d. FY 2015-2016 Adopted General Fund Budget	2,782,003.04
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	1,008,760.94

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	87,662,769	87,662,769
b. FY 2015-16 County ANB (Budgeted)	1,258	462
c. County Retirement Mill Value per ANB	69.68	189.75
<b>District</b>		
d. Tax Year 2015 District Taxable Value	N/A	77,687,829
e. FY 2015-16 District ANB (Budgeted)	N/A	211
f. District Debt Service Mill Value per ANB	N/A	368.19
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

County: 44 Rosebud  
 District: 0797 Colstrip 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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	39.79
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	611,974.74
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	N/A	32,154.24
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	N/A	25,629,892.11
(e) District taxable valuation (Tax Year 2015)***	N/A	77,687,829
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 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 2016-2017**

**County: 44 Rosebud**

**District: 0800 Ashland 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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 ASHLAND K-6	63	50,895.00	342,581.40	63	50,895.00	342,581.40*
M1 ASHLAND 7-8	7	101,790.00	48,779.50	12	101,790.00	83,607.00*
2. * DIRECT STATE AID .....						258,756.41
3. Quality Educator .....						39,295.60
4. At Risk Student .....						27,260.99
5. * Indian Education For All .....						1,593.75
6. American Indian Achievement Gap .....						11,913.00
7. * Data For Achievement .....						1,527.00
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
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 .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						10,545.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						3,514.70
c. Reimbursement for Disproportionate Costs .....						6,600.32
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						20,660.52
<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] .....						3,480.02
f(ii). District's Required Match for RSBG [8b X 0.33] .....						1,159.85
* 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)] .....						4,639.87
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						18,700.07

County: 44 Rosebud  
 District: 0800 Ashland Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	56,736.47	0.00	0.00
b. FY2014-2015 amount to avoid reversion	21,059.22	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	6,600.32	0.00	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	573,613.79
*c. Maximum Budget Limit	696,619.65
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	662,744.89
*e. Highest Budget With A Vote	696,619.65
*f. Highest Voted Amount (9e-9d)	33,874.76

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

*a. FY 2015-2016 BASE Budget	588,823.59
*b. FY 2015-2016 Maximum Budget	724,311.41
*c. FY 2015-2016 ANB	77
*d. FY 2015-2016 Adopted General Fund Budget	678,439.06
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	89,131.10

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	87,662,769	87,662,769
b. FY 2015-16 County ANB (Budgeted)	1,258	462
c. County Retirement Mill Value per ANB	69.68	189.75
<b>District</b>		
d. Tax Year 2015 District Taxable Value	721,076	N/A
e. FY 2015-16 District ANB (Budgeted)	77	N/A
f. District Debt Service Mill Value per ANB	9.36	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

County: 44 Rosebud  
 District: 0800 Ashland 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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.97	N/A
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	205,568.10	N/A
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	12,679.09	N/A
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	4,576,643.57	N/A
(e) District taxable valuation (Tax Year 2015)***	721,076	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	3,856.00	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 2016-2017**

**County: 44 Rosebud**  
**District: 1230 Lame Deer 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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 LAME DEER HS 9-12	138	305,370.00	957,133.50*	114	305,370.00	791,359.50
2. * DIRECT STATE AID .....						564,339.06
3. Quality Educator .....						28,143.89
4. At Risk Student .....						23,082.70
5. * Indian Education For All .....						2,932.50
6. American Indian Achievement Gap .....						28,006.00
7. * Data For Achievement .....						2,809.68
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
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 .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						20,789.70
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						6,928.98
c. Reimbursement for Disproportionate Costs .....						18,279.51
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						45,998.19
<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] .....						6,860.60
f(ii). District's Required Match for RSBG [8b X 0.33] .....						2,286.56
* 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)] .....						9,147.16
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						36,865.84

County: 44 Rosebud  
 District: 1230 Lane Deer H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	0.00	97,798.82	0.00
b. FY2014-2015 amount to avoid reversion	0.00	27,268.99	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	0.00	18,279.51	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	1,159,375.04
*c. Maximum Budget Limit	1,427,975.10
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,159,375.04
*e. Highest Budget With A Vote	1,427,975.10
*f. Highest Voted Amount (9e-9d)	268,600.06

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

*a. FY 2015-2016 BASE Budget	954,576.95
*b. FY 2015-2016 Maximum Budget	1,173,299.61
*c. FY 2015-2016 ANB	109
*d. FY 2015-2016 Adopted General Fund Budget	954,576.95
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	87,662,769	87,662,769
b. FY 2015-16 County ANB (Budgeted)	1,258	462
c. County Retirement Mill Value per ANB	69.68	189.75
<b>District</b>		
d. Tax Year 2015 District Taxable Value	N/A	1,049,061
e. FY 2015-16 District ANB (Budgeted)	N/A	109
f. District Debt Service Mill Value per ANB	N/A	9.62
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

County: 44 Rosebud  
 District: 1230 Lame Deer 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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	39.79
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	368,313.14
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	N/A	11,481.89
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	N/A	15,112,044.24
(e) District taxable valuation (Tax Year 2015)***	N/A	1,049,061
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	14,063.00

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