



**PRELIMINARY BUDGET DATA SHEET**  
**FY 2016-2017**

**County: 53 Valley**  
**District: 0926 Glasgow K-12 Schools**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 GLASGOW K-6	444	68,710.00	2,397,466.80	458	71,255.00	2,472,421.40*
M1 GLASGOW 7-8	134	101,790.00	929,524.50	131	101,790.00	908,812.50*
H1 GLASGOW HS 9-12	257	305,370.00	1,774,842.00*	256	305,370.00	1,768,000.00
2. * DIRECT STATE AID .....						2,518,617.43
3. Quality Educator .....						239,576.40
4. At Risk Student .....						24,660.65
5. * Indian Education For All .....						17,977.50
6. American Indian Achievement Gap .....						16,302.00
7. * Data For Achievement .....						17,224.56
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] .....						125,792.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						41,925.35
c. Reimbursement for Disproportionate Costs .....						21,246.29
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						188,964.39
<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] .....						41,511.61
f(ii). District's Required Match for RSBG [8b X 0.33] .....						13,835.37
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						N/A
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						55,346.98
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						223,065.08

County: 53 Valley  
 District: 0926 Glasgow K-12 Schools

**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	347,356.80	148,867.20	496,224.00
b. FY2014-2015 amount to avoid reversion	161,454.03	70,467.39	231,921.42
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	15,553.31	5,692.98	21,246.29

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
*b. BASE Budget .....	5,087,883.98
*c. Maximum Budget Limit .....	6,328,160.79
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	6,299,274.07
*e. Highest Budget With A Vote .....	6,328,160.79
*f. Highest Voted Amount (9e-9d) .....	28,886.72

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

*a. FY 2015-2016 BASE Budget .....	5,001,550.97
*b. FY 2015-2016 Maximum Budget .....	6,221,432.84
*c. FY 2015-2016 ANB .....	847
*d. FY 2015-2016 Adopted General Fund Budget .....	6,218,535.66
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16 ..	1,211,390.09

**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	29,366,549	29,366,549
b. FY 2015-16 County ANB (Budgeted)	932	371
c. County Retirement Mill Value per ANB	31.51	79.16
<b>District</b>		
d. Tax Year 2015 District Taxable Value	14,760,809	14,760,809
e. FY 2015-16 District ANB (Budgeted)	593	254
f. District Debt Service Mill Value per ANB	24.89	58.11
<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: 53 Valley  
 District: 0926 Glasgow K-12 Schools

**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	1,235,481.11	714,144.59
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	54,022.24	22,829.81
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	27,040,885.25	29,324,211.38
(e) District taxable valuation (Tax Year 2015)***	14,760,809	14,760,809
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	12,280.00	14,563.00

\*\*\* 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**

**Adjusted QEC**

**County: 53 Valley**

**District: 0927 Frazer 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 FRAZER K-6	86	50,895.00	467,453.00*	84	50,895.00	456,598.80
M1 FRAZER 7-8	24	101,790.00	167,142.00*	23	101,790.00	160,183.50
2. * DIRECT STATE AID .....						351,914.16
3. Quality Educator .....						38,804.41
4. At Risk Student .....						12,981.35
5. * Indian Education For All .....						2,337.50
6. American Indian Achievement Gap .....						22,363.00
7. * Data For Achievement .....						2,239.60
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] .....						16,571.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						11,654.68
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						28,226.18
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						5,523.10
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						5,468.60
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] .....						1,822.62
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						7,291.22
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						23,862.72

County: 53 Valley  
 District: 0927 Frazer Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	70,186.88	0.00	0.00
b. FY2014-2015 amount to avoid reversion	21,485.53	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	11,654.68	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	750,275.75
*c. Maximum Budget Limit	927,981.32
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	928,523.98
*e. Highest Budget With A Vote	945,758.65
*f. Highest Voted Amount (9e-9d)	17,234.67

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

*a. FY 2015-2016 BASE Budget	761,313.01
*b. FY 2015-2016 Maximum Budget	944,751.89
*c. FY 2015-2016 ANB	111
*d. FY 2015-2016 Adopted General Fund Budget	939,561.24
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	178,248.23

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

County	Elementary	High School
a. Tax Year 2015 County Taxable Value	29,366,549	29,366,549
b. FY 2015-16 County ANB (Budgeted)	932	371
c. County Retirement Mill Value per ANB	31.51	79.16
<b>District</b>		
d. Tax Year 2015 District Taxable Value	1,499,192	N/A
e. FY 2015-16 District ANB (Budgeted)	111	N/A
f. District Debt Service Mill Value per ANB	13.51	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: 53 Valley  
 District: 0927 Frazer 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	274,356.15	N/A
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	18,664.20	N/A
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	6,144,636.74	N/A
(e) District taxable valuation (Tax Year 2015)***	1,499,192	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	4,645.00	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**

**Revision #1**

**Adjusted QEC**

**County: 53 Valley**

**District: 0928 Frazer 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 FRAZER HS 9-12	43	305,370.00	299,258.50*	40	305,370.00	278,410.00
2. * DIRECT STATE AID .....						270,268.94
3. Quality Educator .....						21,786.88
4. At Risk Student .....						3,531.97
5. * Indian Education For All .....						913.75
6. American Indian Achievement Gap .....						8,360.00
7. * Data For Achievement .....						875.48
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] .....						6,477.95
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						2,443.42
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						8,921.37
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,159.03
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						2,137.72
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] .....						712.48
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						2,850.20
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						9,328.15

County: 53 Valley  
 District: 0928 Frazer 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	20,769.32	0.00
b. FY2014-2015 amount to avoid reversion	0.00	7,673.40	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	2,443.42	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	532,524.41
*c. Maximum Budget Limit	657,328.25
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	661,830.17
*e. Highest Budget With A Vote	661,830.17
*f. Highest Voted Amount (9e-9d)	0.00

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

*a. FY 2015-2016 BASE Budget	519,889.43
*b. FY 2015-2016 Maximum Budget	645,754.15
*c. FY 2015-2016 ANB	42
*d. FY 2015-2016 Adopted General Fund Budget	651,085.05
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	149,727.80

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	29,366,549	29,366,549
b. FY 2015-16 County ANB (Budgeted)	932	371
c. County Retirement Mill Value per ANB	31.51	79.16
<b>District</b>		
d. Tax Year 2015 District Taxable Value	N/A	3,361,403
e. FY 2015-16 District ANB (Budgeted)	N/A	42
f. District Debt Service Mill Value per ANB	N/A	80.03
<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: 53 Valley  
 District: 0928 Frazer 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	207,261.66
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	N/A	5,624.01
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	N/A	8,470,720.81
(e) District taxable valuation (Tax Year 2015)***	N/A	3,361,403
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	5,109.00

\*\*\* 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: 53 Valley**  
**District: 0932 Hinsdale 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 HINSDALE K-6	34	50,895.00	184,983.80	40	50,895.00	217,604.00*
M1 HINSDALE 7-8	14	101,790.00	97,534.50	13	101,790.00	90,571.00*
2. * DIRECT STATE AID .....						206,004.42
3. Quality Educator .....						29,661.84
4. At Risk Student .....						5,221.64
5. * Indian Education For All .....						1,126.25
6. American Indian Achievement Gap .....						627.00
7. * Data For Achievement .....						1,079.08
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] .....						7,231.20
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						5,943.80
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						13,175.00
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,410.08
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						2,386.30
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] .....						795.33
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						3,181.63
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						10,412.83

County: 53 Valley  
 District: 0932 Hinsdale 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	39,154.50	0.00	0.00
b. FY2014-2015 amount to avoid reversion	12,715.93	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	5,943.80	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 .....	425,812.84
*c. Maximum Budget Limit .....	527,335.89
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	569,753.81
*e. Highest Budget With A Vote .....	569,753.81
*f. Highest Voted Amount (9e-9d) .....	0.00

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

*a. FY 2015-2016 BASE Budget .....	422,012.10
*b. FY 2015-2016 Maximum Budget .....	524,217.22
*c. FY 2015-2016 ANB .....	56
*d. FY 2015-2016 Adopted General Fund Budget .....	559,313.05
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16 ..	163,057.34

**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	29,366,549	29,366,549
b. FY 2015-16 County ANB (Budgeted)	932	371
c. County Retirement Mill Value per ANB	31.51	79.16
<b>District</b>		
d. Tax Year 2015 District Taxable Value	3,612,077	N/A
e. FY 2015-16 District ANB (Budgeted)	56	N/A
f. District Debt Service Mill Value per ANB	64.50	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: 53 Valley  
 District: 0932 Hinsdale 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	165,470.66	N/A
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	5,636.02	N/A
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	3,588,107.08	N/A
(e) District taxable valuation (Tax Year 2015)***	3,612,077	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: 53 Valley**  
**District: 0933 Hinsdale 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 HINSDALE HS 9-12	22	305,370.00	153,224.50	24	305,370.00	167,142.00*
2. * DIRECT STATE AID .....						211,212.86
3. Quality Educator .....						17,873.16
4. At Risk Student .....						954.48
5. * Indian Education For All .....						510.00
6. American Indian Achievement Gap .....						209.00
7. * Data For Achievement .....						488.64
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] .....						3,314.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						3,329.81
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						6,644.11
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,104.62
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						1,093.72
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] .....						364.52
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						1,458.24
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						4,772.54

County: 53 Valley  
 District: 0933 Hinsdale 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	19,634.27	0.00
b. FY2014-2015 amount to avoid reversion	0.00	5,919.48	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	3,329.81	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	407,788.48
*c. Maximum Budget Limit	506,940.12
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	522,112.63
*e. Highest Budget With A Vote	527,245.12
*f. Highest Voted Amount (9e-9d)	5,132.49

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

*a. FY 2015-2016 BASE Budget	409,328.05
*b. FY 2015-2016 Maximum Budget	508,546.57
*c. FY 2015-2016 ANB	25
*d. FY 2015-2016 Adopted General Fund Budget	524,840.73
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	114,324.15

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	29,366,549	29,366,549
b. FY 2015-16 County ANB (Budgeted)	932	371
c. County Retirement Mill Value per ANB	31.51	79.16
<b>District</b>		
d. Tax Year 2015 District Taxable Value	N/A	4,546,457
e. FY 2015-16 District ANB (Budgeted)	N/A	25
f. District Debt Service Mill Value per ANB	N/A	181.86
<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: 53 Valley  
 District: 0933 Hinsdale 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	166,271.83
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,342.34
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	N/A	6,748,947.82
(e) District taxable valuation (Tax Year 2015)***	N/A	4,546,457
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,202.00

\*\*\* 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: 53 Valley**  
**District: 0935 Opheim K-12 Schools**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 OPHEIM K-6	21	50,895.00	114,282.00	23	50,895.00	125,161.40*
M1 OPHEIM 7-8	6	101,790.00	41,812.50	8	101,790.00	55,746.00*
H1 OPHEIM HS 9-12	14	305,370.00	97,534.50*	13	305,370.00	90,571.00
2. * DIRECT STATE AID .....						329,214.11
3. Quality Educator .....						33,274.50
4. At Risk Student .....						121.26
5. * Indian Education For All .....						956.25
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						916.20
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] .....						6,176.65
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						916.57
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						7,093.22
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,058.61
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						2,038.29
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] .....						679.34
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						2,717.63
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						8,894.28

County: 53 Valley  
 District: 0935 Opheim K-12 Schools

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	20,829.92	6,221.92	27,051.84
b. FY2014-2015 amount to avoid reversion	9,989.63	2,969.89	12,959.52
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	697.51	219.06	916.57

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	80%
*b. BASE Budget	635,219.68
*c. Maximum Budget Limit	786,179.79
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,004,175.03
*e. Highest Budget With A Vote	1,019,551.95
*f. Highest Voted Amount (9e-9d)	15,376.92

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

*a. FY 2015-2016 BASE Budget	641,228.64
*b. FY 2015-2016 Maximum Budget	797,411.59
*c. FY 2015-2016 ANB	46
*d. FY 2015-2016 Adopted General Fund Budget	1,015,474.91
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	368,955.35

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	29,366,549	29,366,549
b. FY 2015-16 County ANB (Budgeted)	932	371
c. County Retirement Mill Value per ANB	31.51	79.16
<b>District</b>		
d. Tax Year 2015 District Taxable Value	3,476,496	3,476,496
e. FY 2015-16 District ANB (Budgeted)	34	12
f. District Debt Service Mill Value per ANB	102.25	289.71
<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: 53 Valley  
 District: 0935 Opheim K-12 Schools

**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	121,871.49	134,892.24
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	5,230.53	1,907.97
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	2,665,329.36	5,443,280.36
(e) District taxable valuation (Tax Year 2015)***	3,476,496	3,476,496
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	1,967.00

\*\*\* 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: 53 Valley**  
**District: 0937 Nashua K-12 Schools**

NOTE: Anticipated ANB increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the 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 NASHUA K-6	58	50,895.00	315,421.40	63	50,895.00	342,581.40*
M1 NASHUA 7-8	24	101,790.00	167,142.00	24	101,790.00	167,142.00*
H1 NASHUA HS 9-12	39	305,370.00	271,459.50*	39	305,370.00	271,459.50
2. * DIRECT STATE AID .....						553,939.34
3. Quality Educator .....						48,010.35
4. At Risk Student .....						4,947.49
5. * Indian Education For All .....						2,677.50
6. American Indian Achievement Gap .....						5,643.00
7. * Data For Achievement .....						2,565.36
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] .....						6,075.41
c. Reimbursement for Disproportionate Costs .....						13.38
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						24,317.44
<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] .....						6,015.46
f(ii). District's Required Match for RSBG [8b X 0.33] .....						2,004.88
* 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)] .....						8,020.34
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						32,324.40

County: 53 Valley  
 District: 0937 Nashua K-12 Schools

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	45,816.06	19,635.46	65,451.52
b. FY2014-2015 amount to avoid reversion	24,029.11	10,259.63	34,288.74
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	0.00	13.38	13.38

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,089,278.44
*c. Maximum Budget Limit	1,351,716.48
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,374,257.47
*e. Highest Budget With A Vote	1,375,549.47
*f. Highest Voted Amount (9e-9d)	1,292.00

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

*a. FY 2015-2016 BASE Budget	1,105,999.42
*b. FY 2015-2016 Maximum Budget	1,369,874.80
*c. FY 2015-2016 ANB	131
*d. FY 2015-2016 Adopted General Fund Budget	1,371,948.88
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	284,979.03

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	29,366,549	29,366,549
b. FY 2015-16 County ANB (Budgeted)	932	371
c. County Retirement Mill Value per ANB	31.51	79.16
<b>District</b>		
d. Tax Year 2015 District Taxable Value	3,221,384	3,221,384
e. FY 2015-16 District ANB (Budgeted)	93	38
f. District Debt Service Mill Value per ANB	34.64	84.77
<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: 53 Valley  
 District: 0937 Nashua K-12 Schools

**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	241,004.68	197,621.58
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	7,176.96	3,064.32
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	5,204,368.99	7,985,291.96
(e) District taxable valuation (Tax Year 2015)***	3,221,384	3,221,384
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	1,983.00	4,764.00

\*\*\* 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: 53 Valley**  
**District: 0941 Lustre 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 LUSTRE K-8	45	50,895.00	244,782.00*	43	50,895.00	233,911.40
2. * DIRECT STATE AID .....						132,167.62
3. Quality Educator .....						16,795.70
4. At Risk Student .....						771.09
5. * Indian Education For All .....						956.25
6. American Indian Achievement Gap .....						627.00
7. * Data For Achievement .....						916.20
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] .....						6,779.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						6,779.25
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,259.45
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						2,237.15
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] .....						745.62
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						2,982.77
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						9,762.02

County: 53 Valley  
 District: 0941 Lustre Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	9,262.08	0.00	0.00
b. FY2014-2015 amount to avoid reversion	8,331.13	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 .....	267,002.57
*c. Maximum Budget Limit .....	329,301.52
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	331,348.79
*e. Highest Budget With A Vote .....	331,348.79
*f. Highest Voted Amount (9e-9d) .....	0.00

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

*a. FY 2015-2016 BASE Budget .....	263,023.52
*b. FY 2015-2016 Maximum Budget .....	325,379.76
*c. FY 2015-2016 ANB .....	45
*d. FY 2015-2016 Adopted General Fund Budget .....	328,688.03
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16 ..	86,527.49

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	29,366,549	29,366,549
b. FY 2015-16 County ANB (Budgeted)	932	371
c. County Retirement Mill Value per ANB	31.51	79.16
<b>District</b>		
d. Tax Year 2015 District Taxable Value	1,862,211	N/A
e. FY 2015-16 District ANB (Budgeted)	45	N/A
f. District Debt Service Mill Value per ANB	41.38	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: 53 Valley  
 District: 0941 Lustre 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	102,533.09	N/A
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	3,628.80	N/A
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	2,226,214.83	N/A
(e) District taxable valuation (Tax Year 2015)***	1,862,211	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	364.00	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.