General Fund

Presented by the Office of Public Instruction

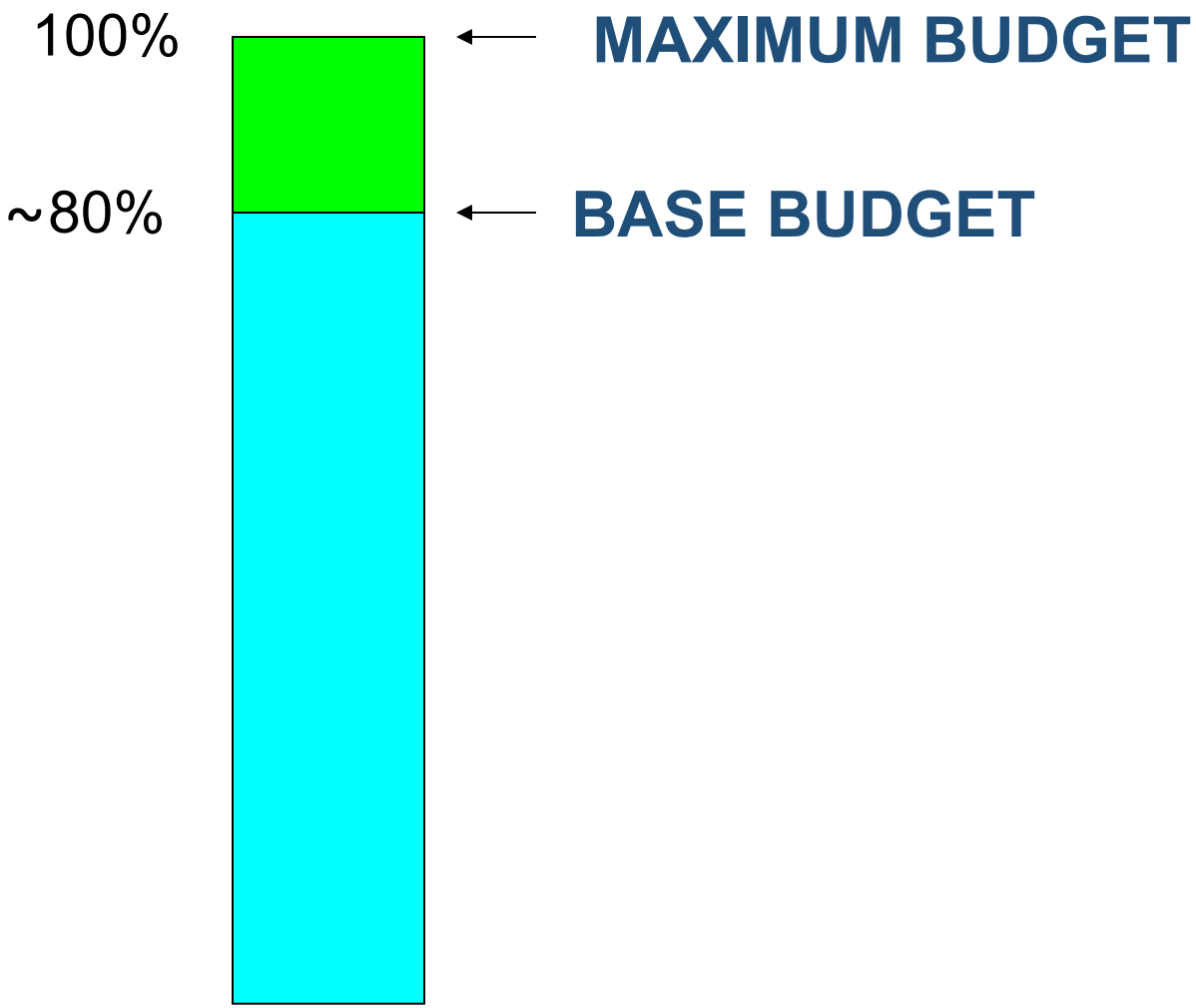
September 23, 2015

RECAP OF FY15 BUDGETED FUNDS

Fund	Total FY15 Adopted Budget	% of Total Budgets	*Anticipated State Revenue	Anticipated County Revenue	Anticipated Non-Levy Revenue	Anticipated Local Property Tax Revenue	Voted (V) or Permissive (P) Levy?
General	1,040,790,830	65.06%	**664,070,829**		76,610,316	295,570,015	V, P
Transportation	93,071,517	5.82%	**13,610,470**	13,523,997	5,375,445	51,357,398	P
Bus Depreciation	51,269,821	3.21%			339,174	12,306,206	P
Tuition	8,588,856	0.54%			39,457	6,120,708	P
Retirement	156,735,950	9.80%	**35,319,753**	144,197,177	45,349		P
Adult Education	11,220,710	0.70%			151,620	5,282,320	P
Technology	34,347,352	2.15%	**999,931**		4,068,587	12,582,466	V
Flexibility	58,249,524	3.64%			15,697,145	-	V
Debt Service**	61,294,457	3.83%	**6,822,382**		4,786,536	47,103,156	V
Building Reserve	83,628,769	5.23%			11,219,036	12,559,287	P
Non-Operating	440,689	0.03%			27,242	38,372	V
Total All Funds	1,599,638,475	100%	720,823,365	157,721,174	118,359,907	442,919,927	

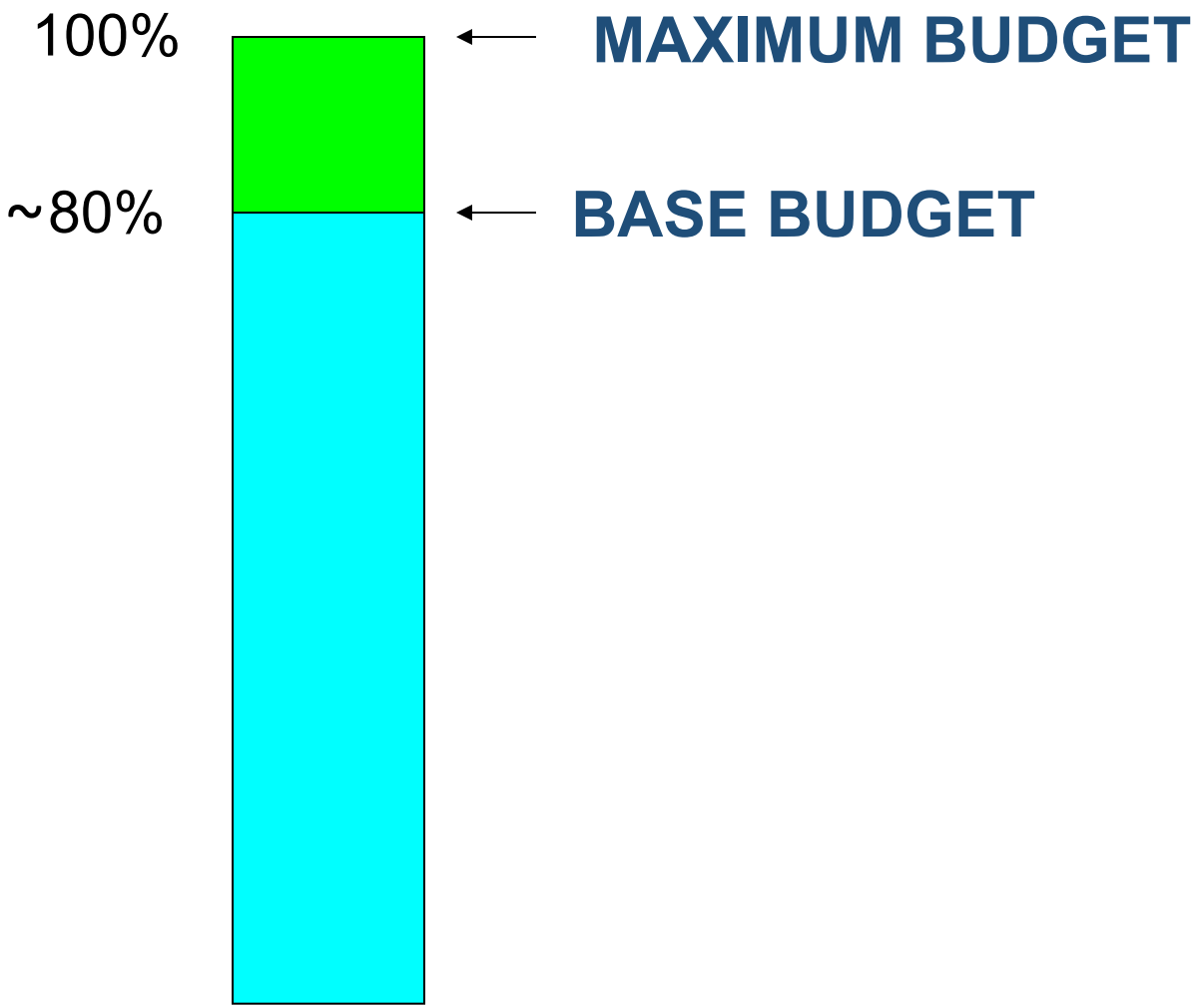
General Fund Budget Limits

20-9-308 MCA



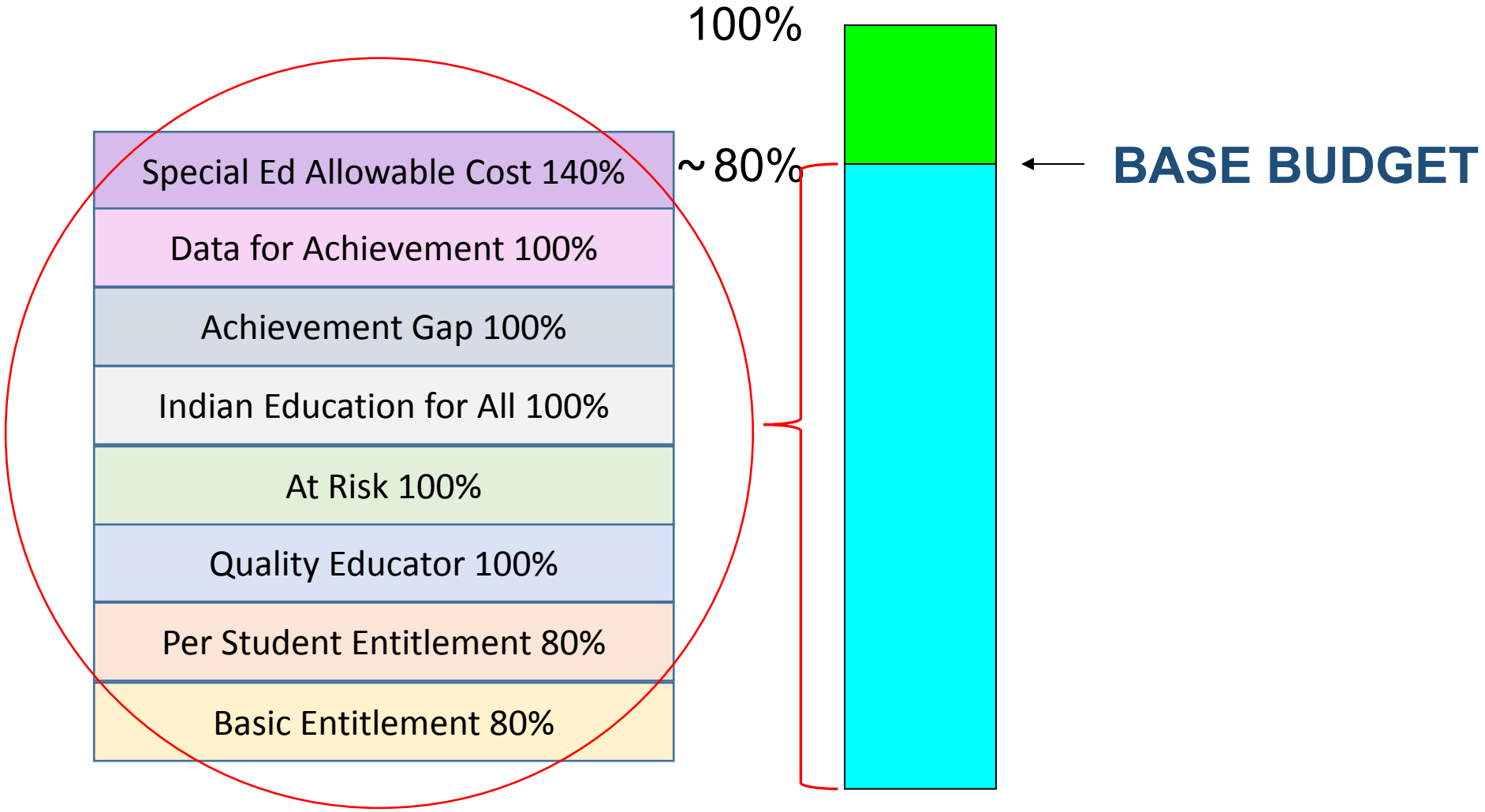
General Fund Budget **Limits**

20-9-308 MCA



General Fund Budget **Limits**

20-9-308 MCA



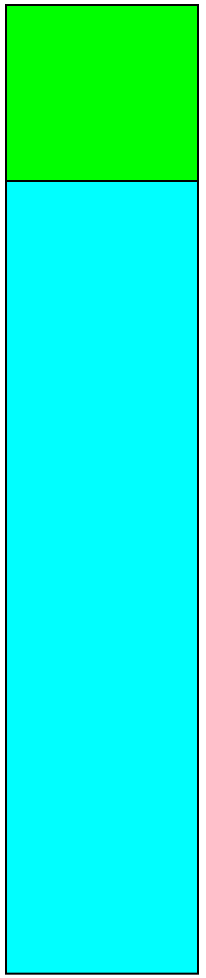
General Fund Budget **Limits**

20-9-308 MCA

Any part of the budget greater than the BASE is termed Over BASE

100%

~80%



MAXIMUM BUDGET

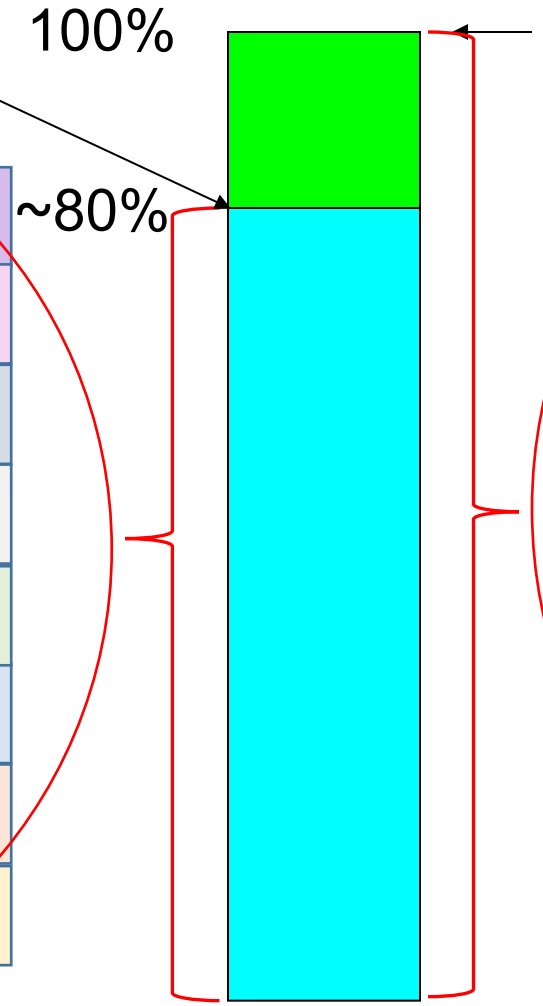
- Special Ed Allowable Cost 200%
- Data for Achievement 100%
- Achievement Gap 100%
- Indian Education for All 100%
- At Risk 100%
- Quality Educator 100%
- Per Student Entitlement 100%
- Basic Entitlement 100%

General Fund Budget **Limits**

20-9-308 MCA

BASE BUDGET

- Special Ed Allowable Cost 140%
- Data for Achievement 100%
- Achievement Gap 100%
- Indian Education for All 100%
- At Risk 100%
- Quality Educator 100%
- Per Student Entitlement 80%
- Basic Entitlement 80%



MAXIMUM BUDGET

- Special Ed Allowable Cost 200%
- Data for Achievement 100%
- Achievement Gap 100%
- Indian Education for All 100%
- At Risk 100%
- Quality Educator 100%
- Per Student Entitlement 100%
- Basic Entitlement 100%

Which Ones Require the Use of Average Number Belonging (ANB)

Special Ed Allowable Cost
Data for Achievement
Achievement Gap
Indian Education for All
At Risk
Quality Educator
Per Student Entitlement
Basic Entitlement

General Fund Components that require the use of ANB in their calculation (in brown)

Special Ed Allowable Cost
Data for Achievement
Achievement Gap
Indian Education for All
At Risk
Quality Educator
Per Student Entitlement
Basic Entitlement

Average Number Belonging (ANB)

- ANB – Average Number Belonging is a student count for each school district used for school funding purposes. The ANB count for the current year is derived from school enrollment counts conducted in October and February of the previous school year.

FALL ENROLLMENT
(1st Monday in October)

Adjusted for
part-time students

SPRING ENROLLMENT
(1st Monday in February)

Adjusted for
part-time students

Total of 2 counts divided by 2

Times $\frac{180 + \text{PIR Days}}{180}$ =ANB

20-9-311 MCA
10.21.102 ARM

See hand sheet
Page 13

Average Number Belonging (ANB) cont.

Current Year ANB

FALL ENROLLMENT
(1st Monday in October)

Adjusted for part-time students

SPRING ENROLLMENT
(1st Monday in February)

Adjusted for part-time students

Total of 2 counts divided by 2
Times 180 + PIR Days =ANB
180

3 Year Average ANB

Current Year

FALL ENROLLMENT
(1st Monday in October)

Adjusted for part-time students

SPRING ENROLLMENT
(1st Monday in February)

Adjusted for part-time students

Total of 2 counts divided by 2
Times 180 + PIR Days =ANB
180

Prior Year

FALL ENROLLMENT
(1st Monday in October)

Adjusted for part-time students

SPRING ENROLLMENT
(1st Monday in February)

Adjusted for part-time students

Total of 2 counts divided by 2
Times 180 + PIR Days =ANB
180

2 Years Prior

FALL ENROLLMENT
(1st Monday in October)

Adjusted for part-time students

SPRING ENROLLMENT
(1st Monday in February)

Adjusted for part-time students

Total of 2 counts divided by 2
Times 180 + PIR Days =ANB
180

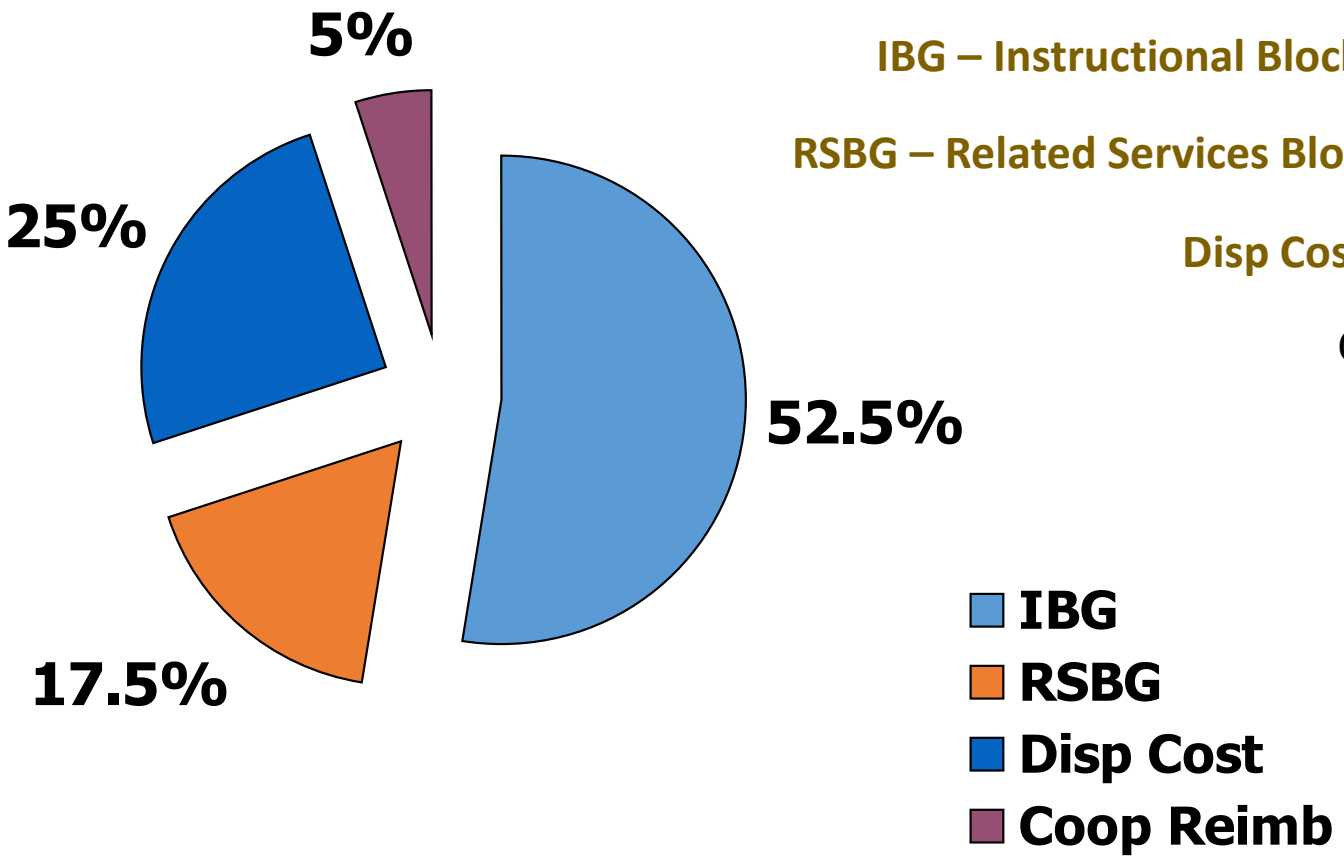
(CY + PY + PPY) / 3 = 3 Year Average ANB

Budget Limitation ANB (The ANB that produces the highest budget)

20-9-306 MCA

Special Ed Allowable Cost	See hand sheet page 19
Data for Achievement	FY 16 = ANB X $20.00
Achievement Gap	FY 16 = Indian Students X $205
Indian Education for All	FY 16 = ANB X $20.88
At Risk	FY 16 = Proportion of $5,269,408
Quality Educator	FY 16 = FTE X $3,113
Per Student Entitlement	See hand sheet page 17
Basic Entitlement	See hand sheet page 16

Special Education Funding Distribution



IBG – Instructional Block Grant FY 16 = 151.20 X Current Year ANB

RSBG – Related Services Block Grant FY 16 = 50.40 X Current Year ANB

Disp Cost – Disproportionate Cost Reimbursement

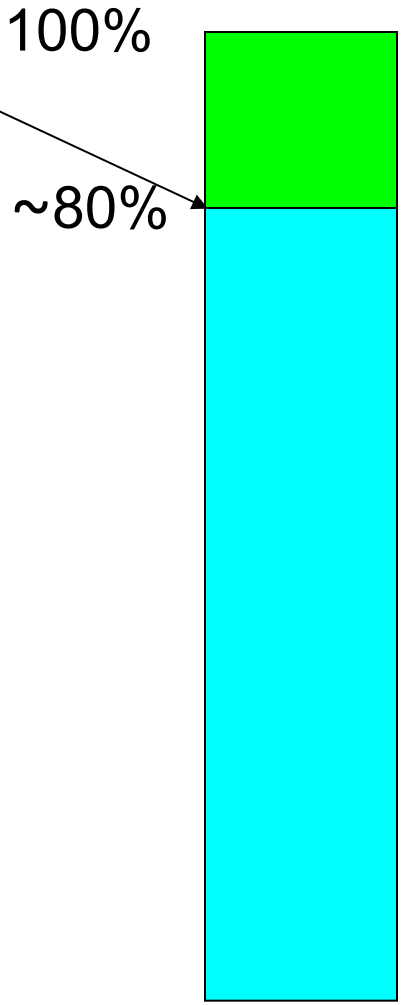
Coop Reimb – Cooperative Reimbursement

General Fund Budget **Limits**

BASE BUDGET

Special Ed Allowable Cost 140%
Data for Achievement 100%
Achievement Gap 100%
Indian Education for All 100%
At Risk 100%
Quality Educator 100%
Per Student Entitlement 80%
Basic Entitlement 80%

See hand sheet Page 21



MAXIMUM BUDGET

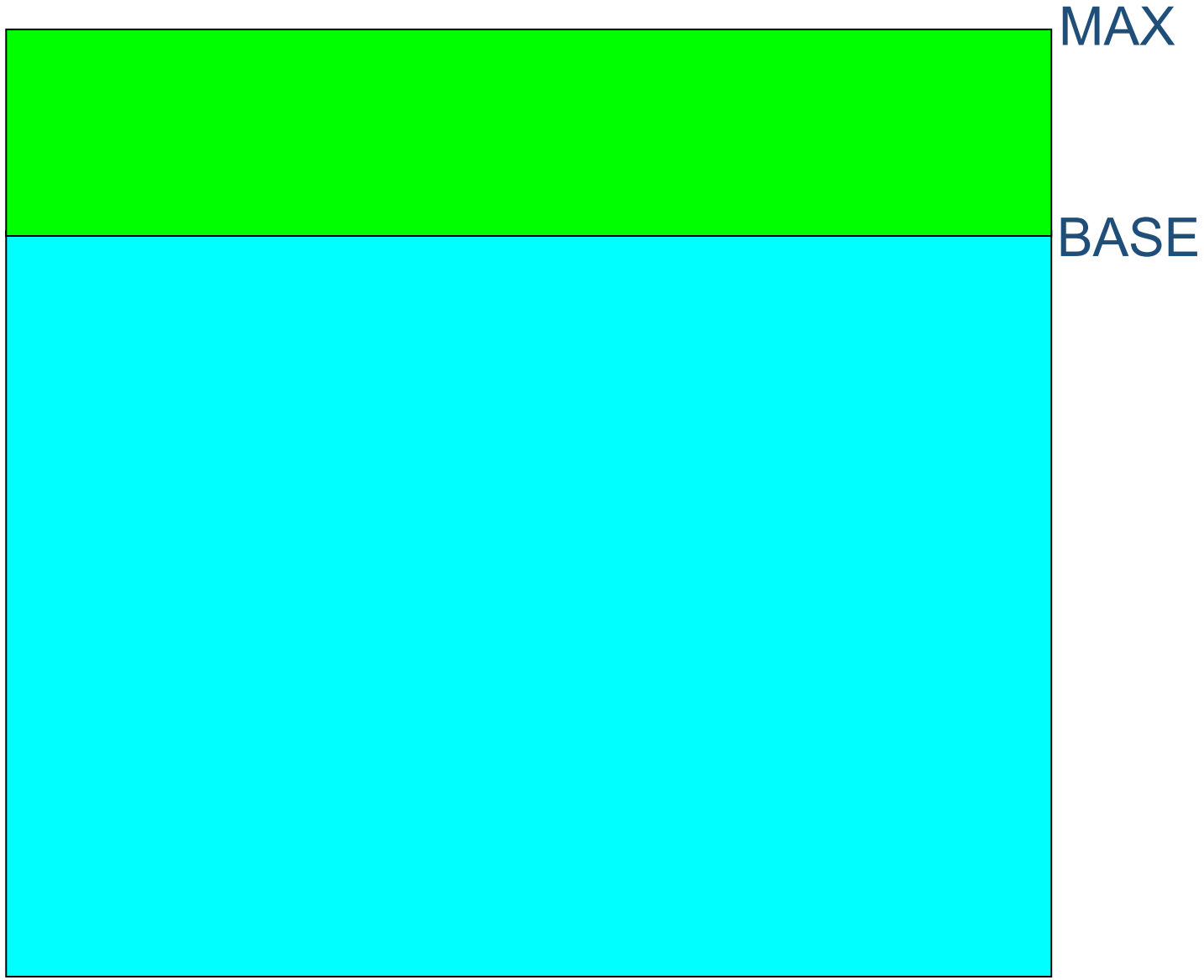
Special Ed Allowable Cost 200%
Data for Achievement 100%
Achievement Gap 100%
Indian Education for All 100%
At Risk 100%
Quality Educator 100%
Per Student Entitlement 100%
Basic Entitlement 100%

See hand sheet Page 20

General Fund Budget **Limits**

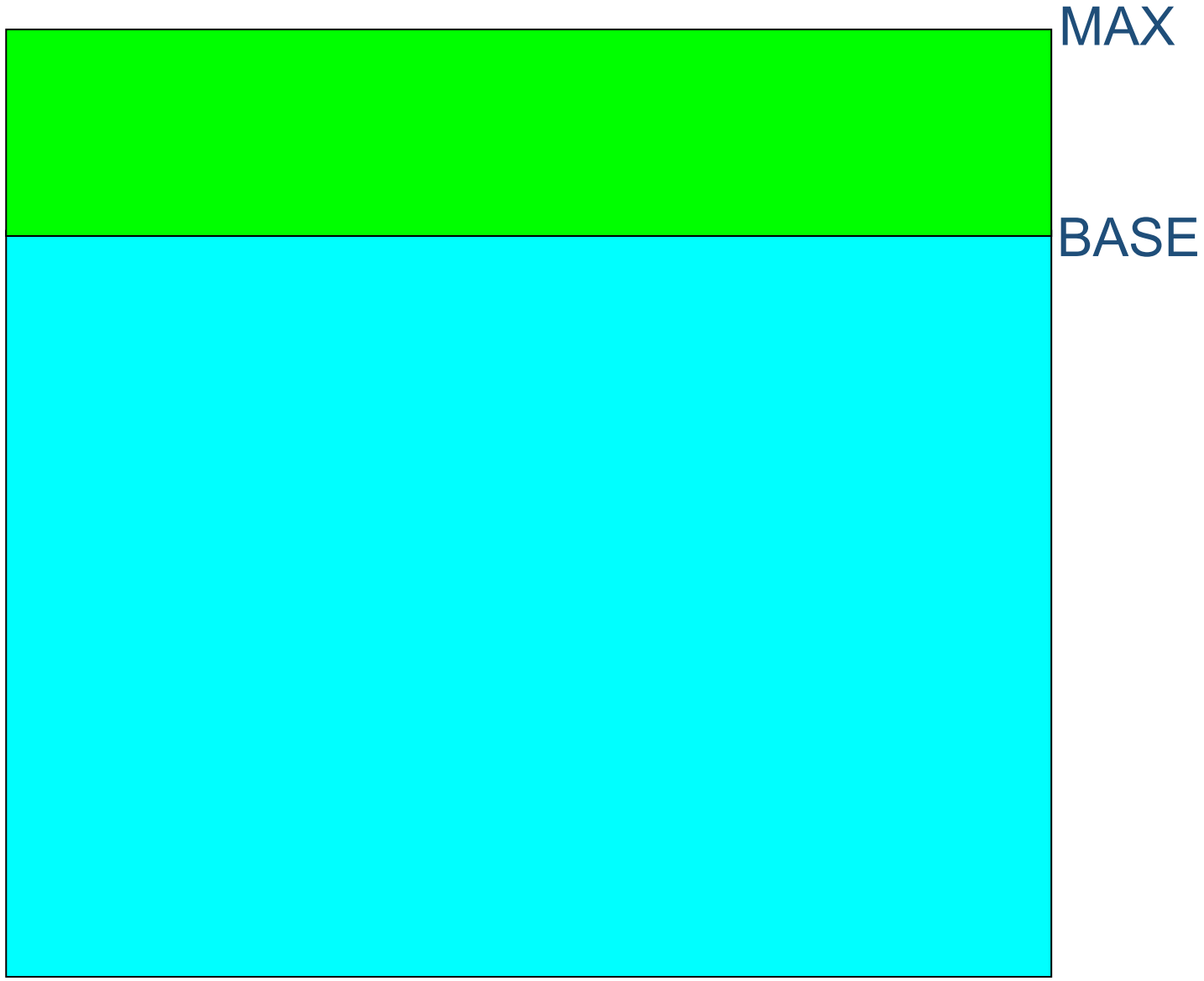
General Fund Budget **Voting Limits**

General Fund Budget **Voting Limits**



General Fund Budget **Voting Limits**

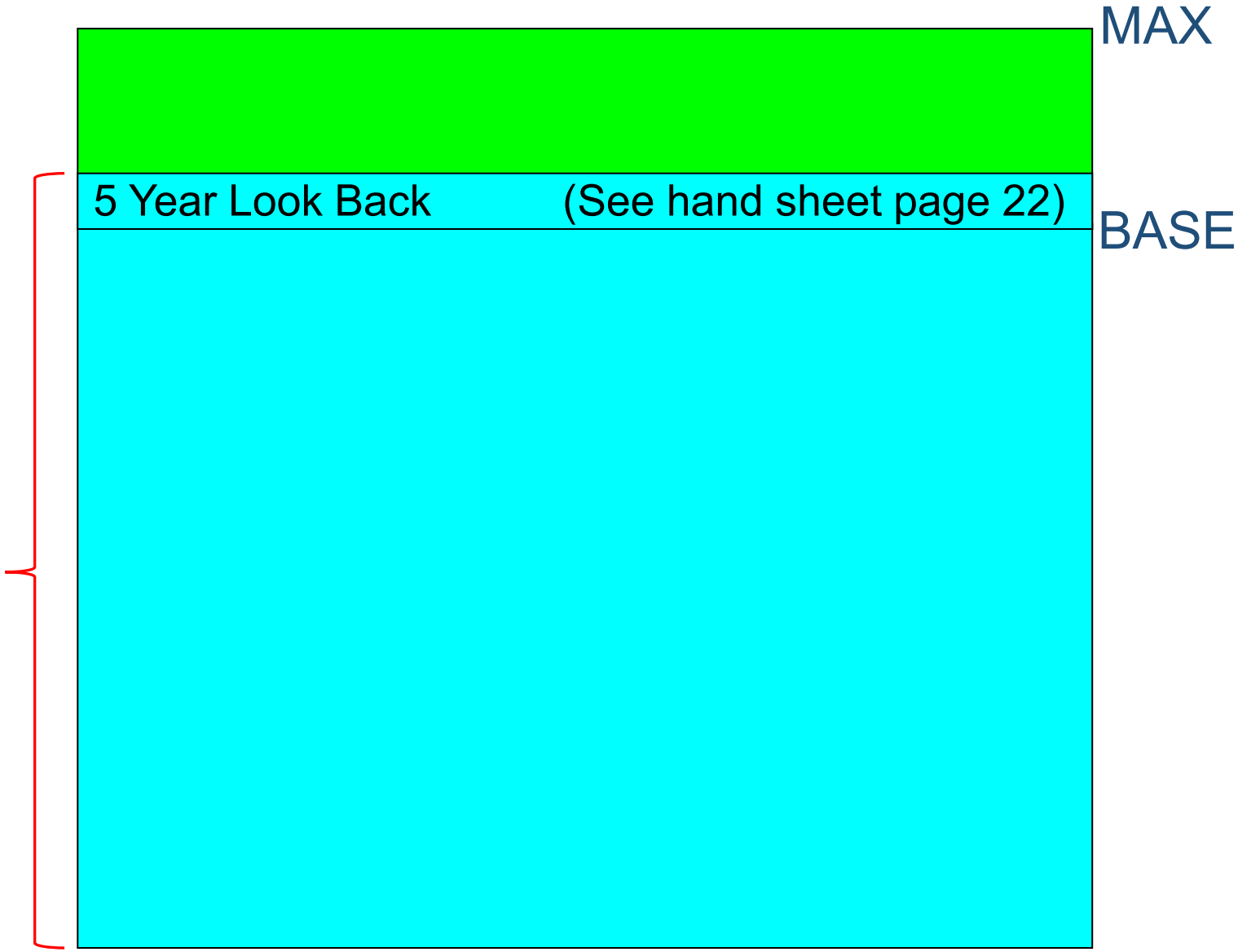
What needs to be voted and what's permissive ?



If there is a levy in the BASE it is permissive

If an Over BASE levy has been imposed or authorized in the past 5 years that portion of the levy is permissive.

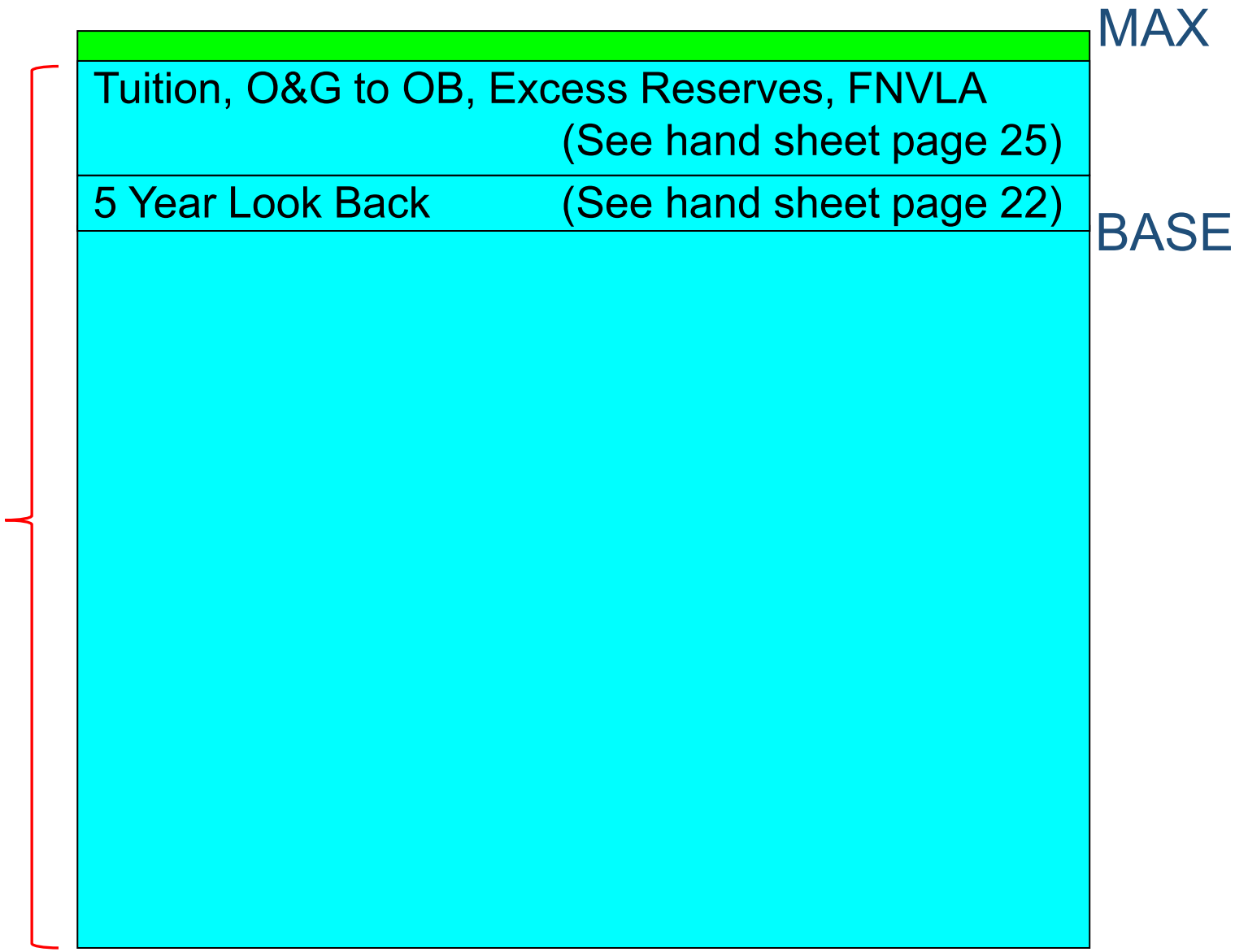
If there is a levy in the BASE it is permissive



If the district estimates Tuition, OB Oil&Gas (O&G), or has PY Excess Reserves or FNVLA to the Over BASE (OB) the Non-Voted area of the budget will increase.

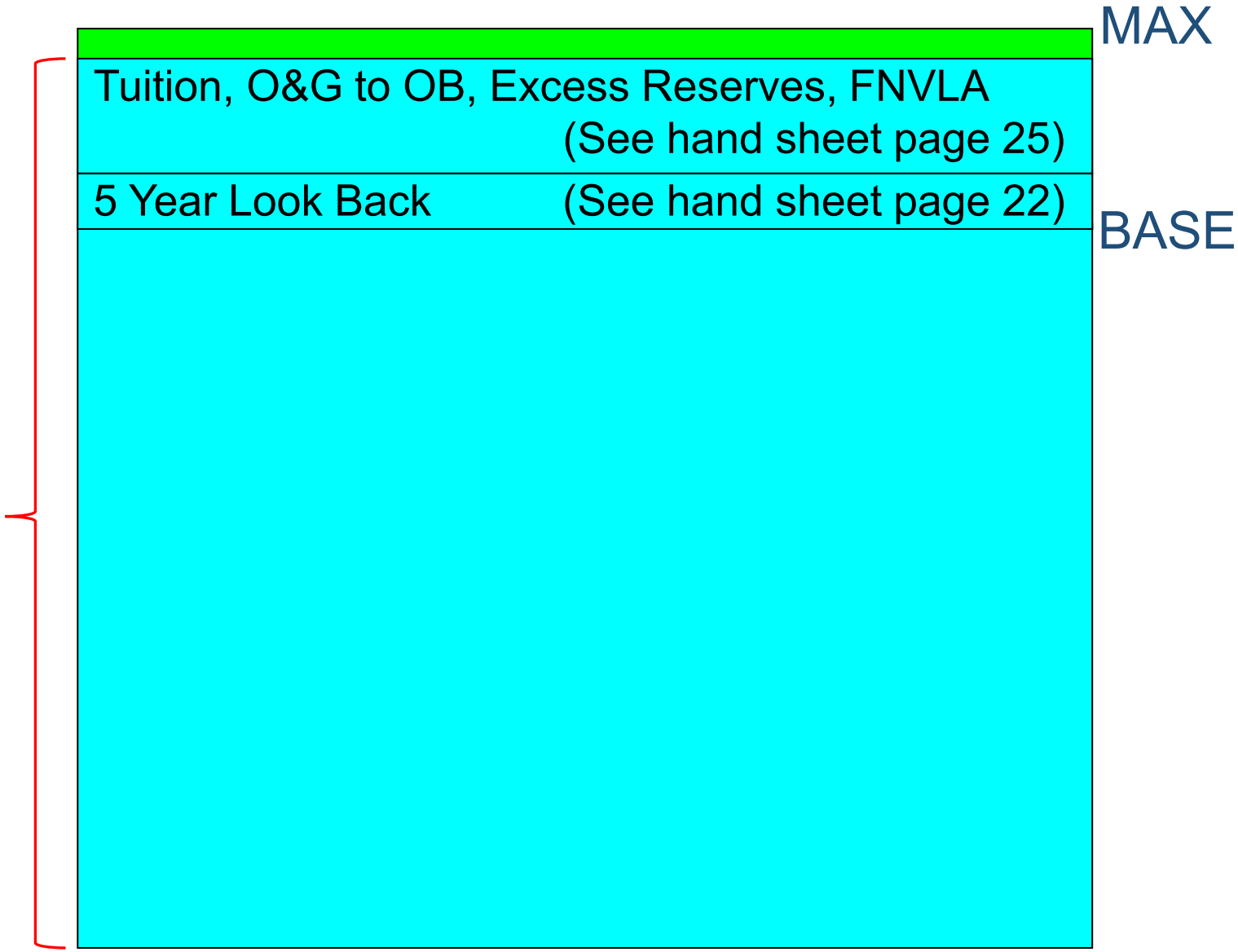
If an Over BASE levy has been imposed or authorized in the past 5 years that portion of the levy is permissive.

If there is a levy in the BASE it is permissive

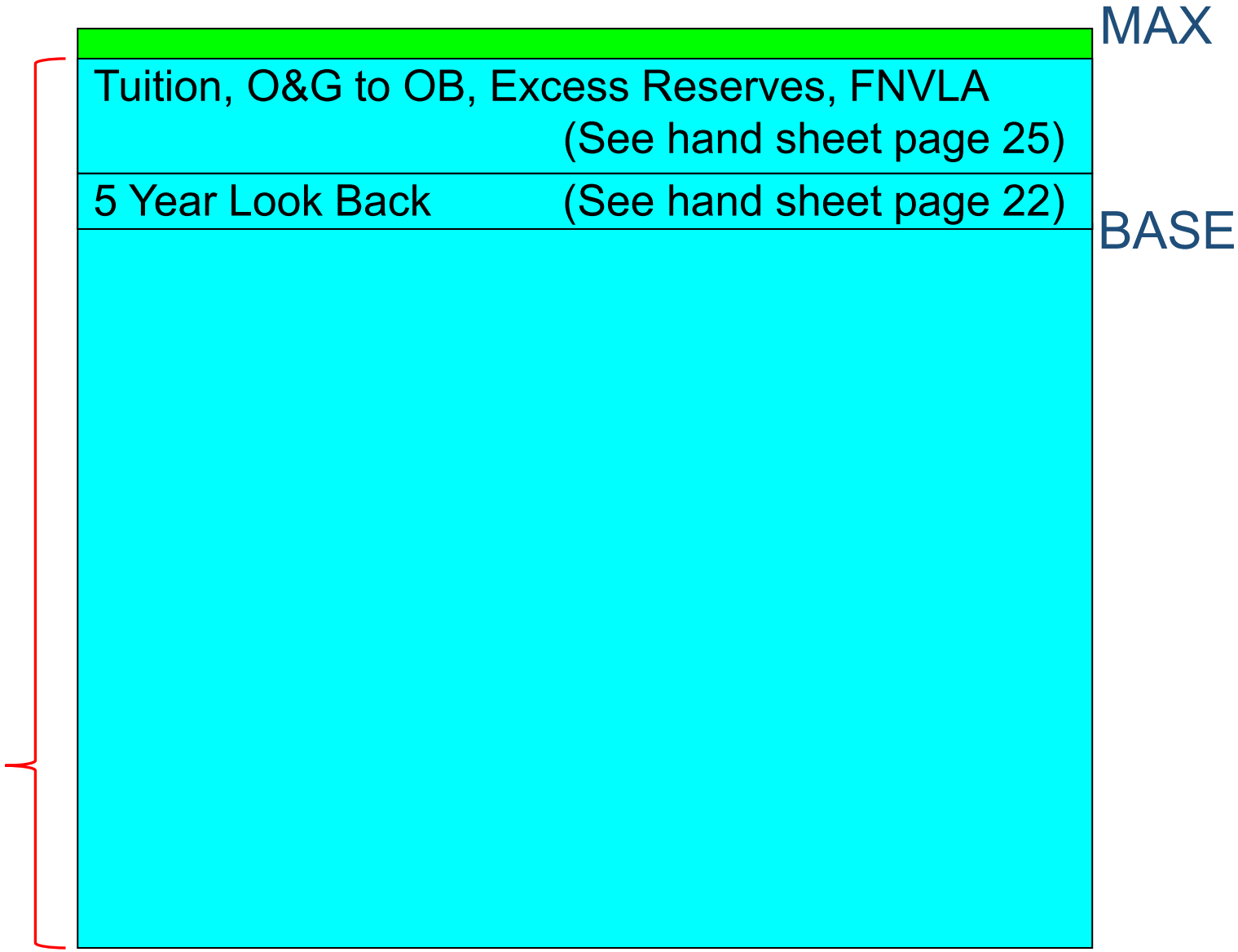


This area of the budget is termed

Highest budget without a vote



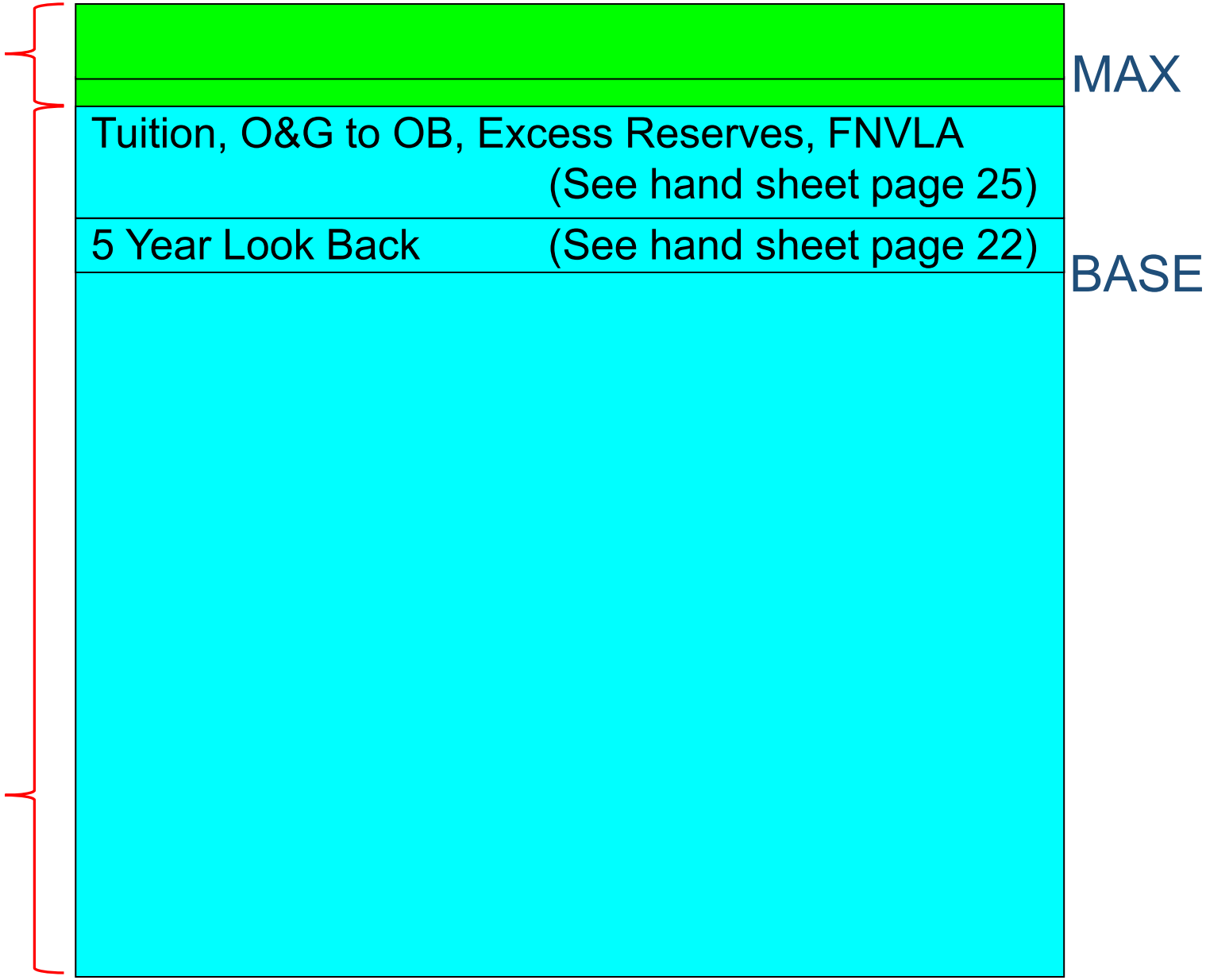
So what about the Highest budget with a vote (Highest Budget)?



So what about the Highest budget with a vote (Highest Budget)?

A district may adopt the Maximum budget or the prior year adopted budget with adjustments (whichever is higher) (See hand out page 23)

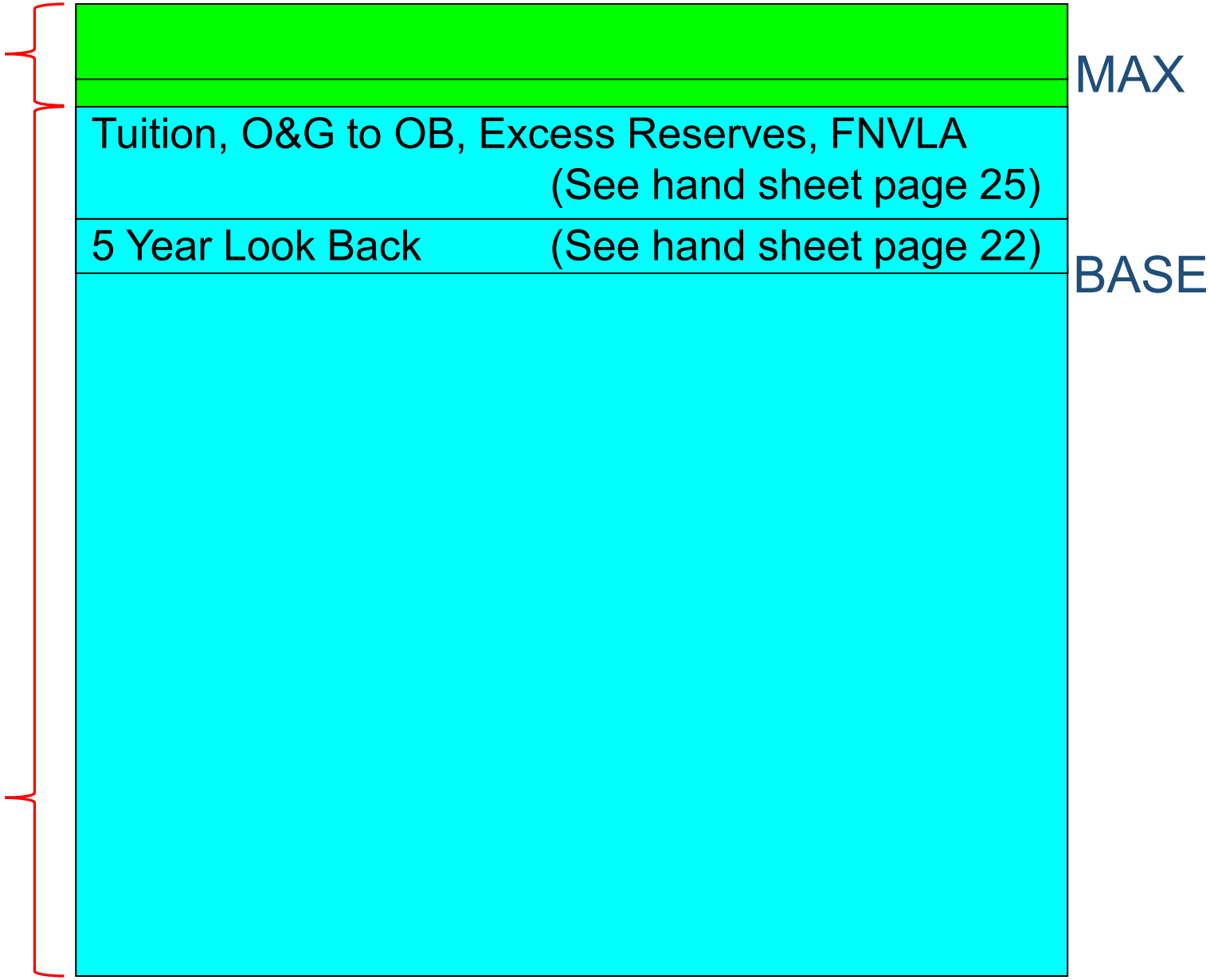
Highest budget without a vote



This area of the budget is termed

Highest budget with a vote

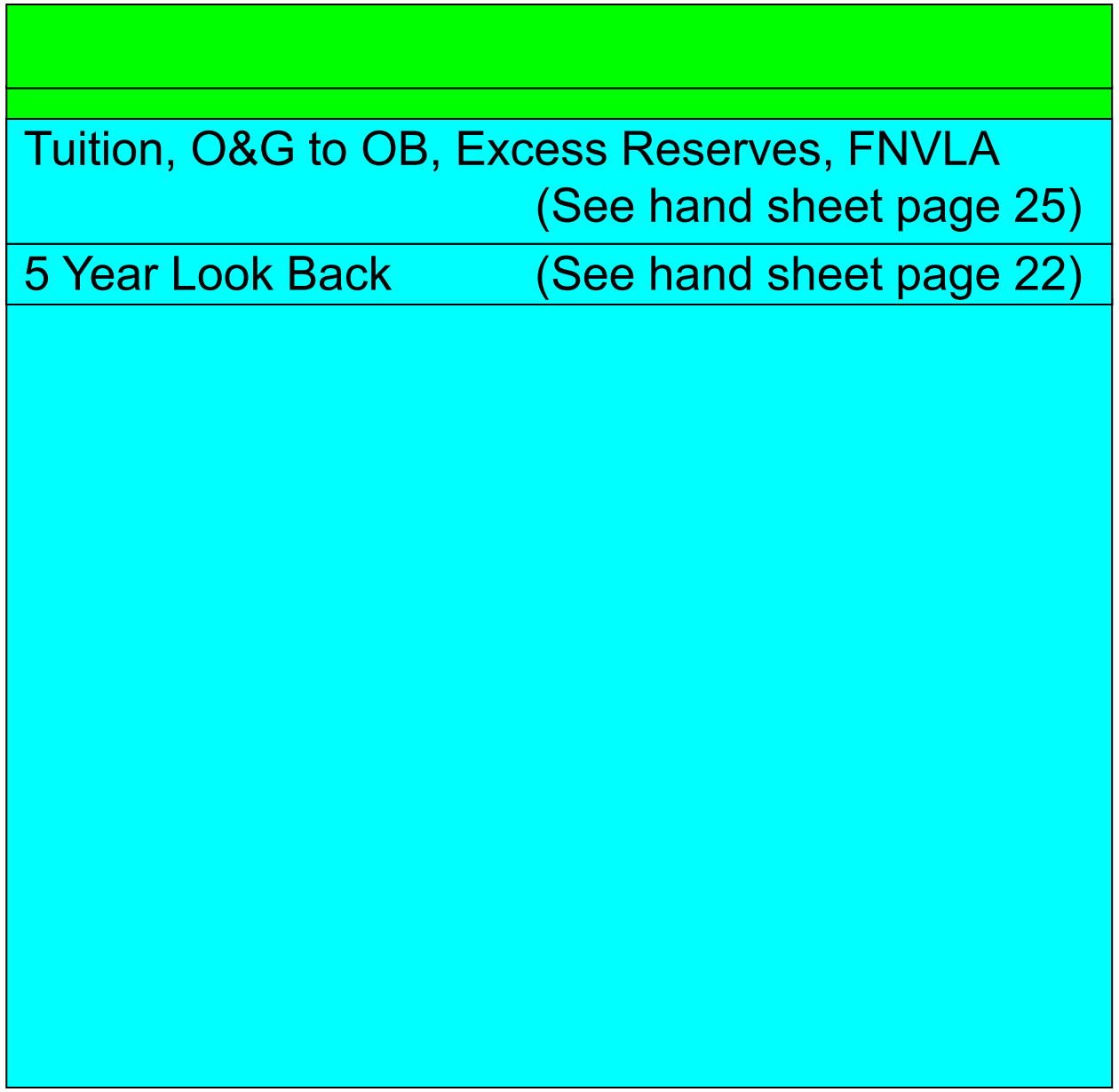
Highest budget without a vote



Highest budget with a vote

This area requires voter approval and is called the Current Year Voted Over BASE levy

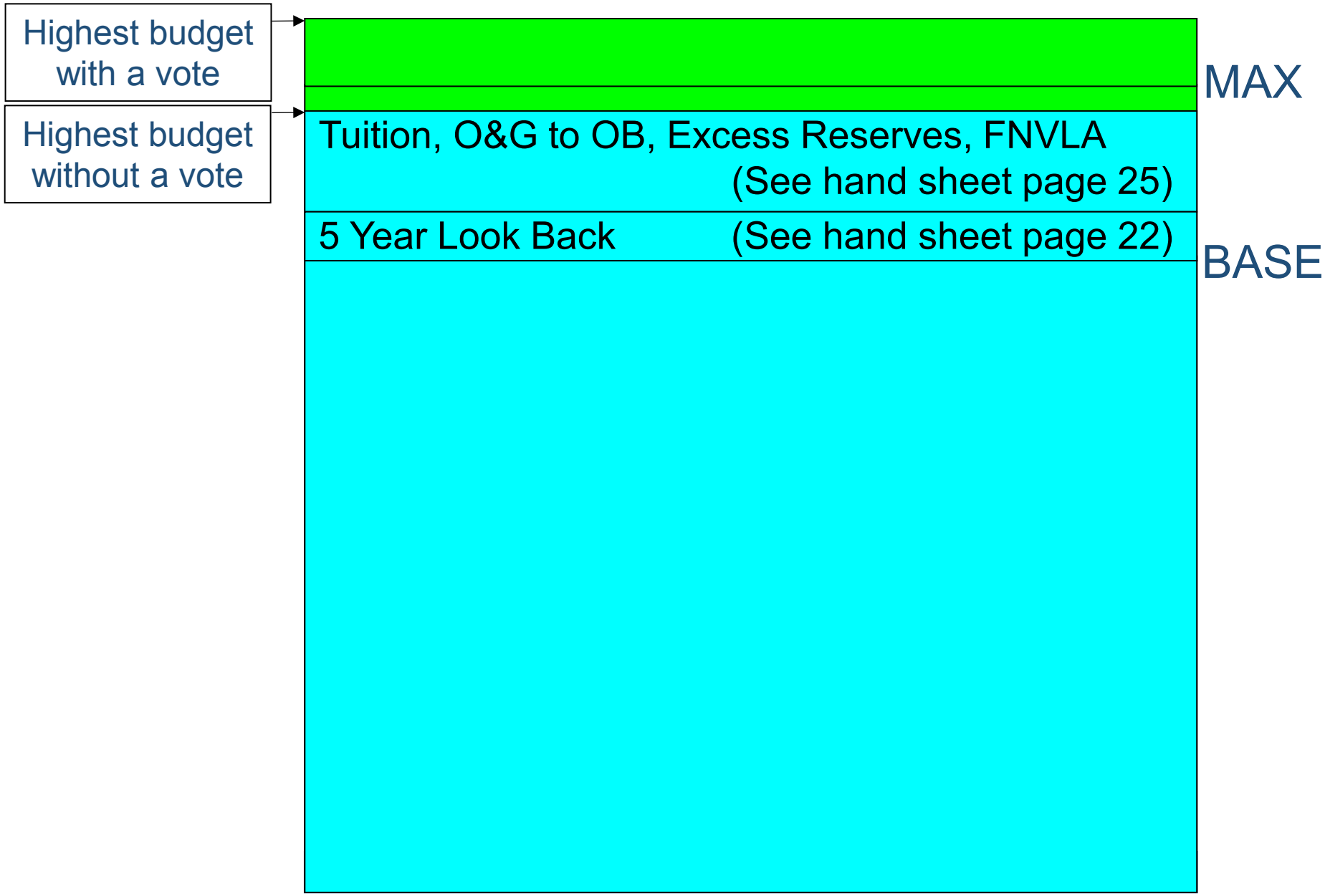
Highest budget without a vote



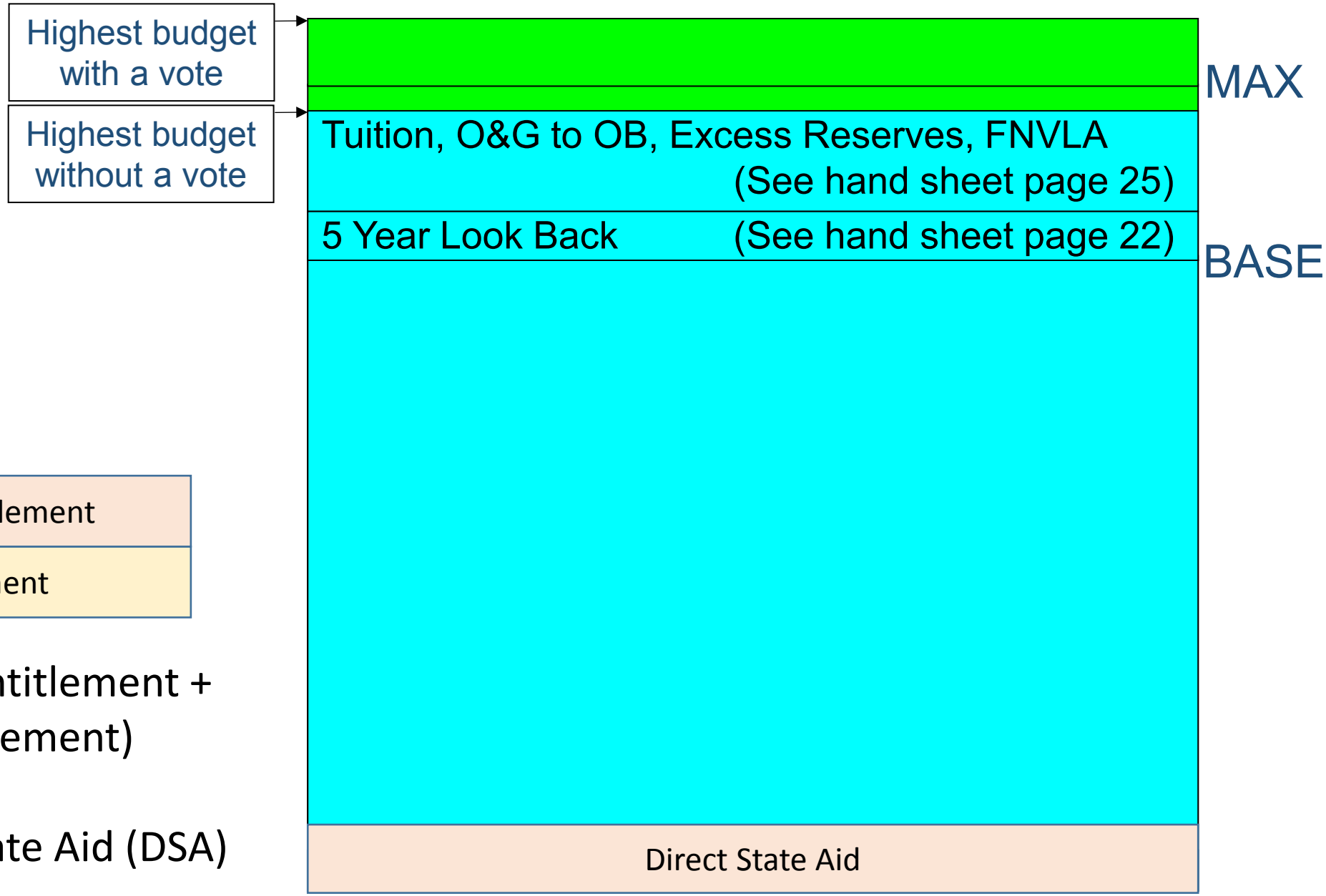
MAX

BASE

General Fund Budget **Funding**



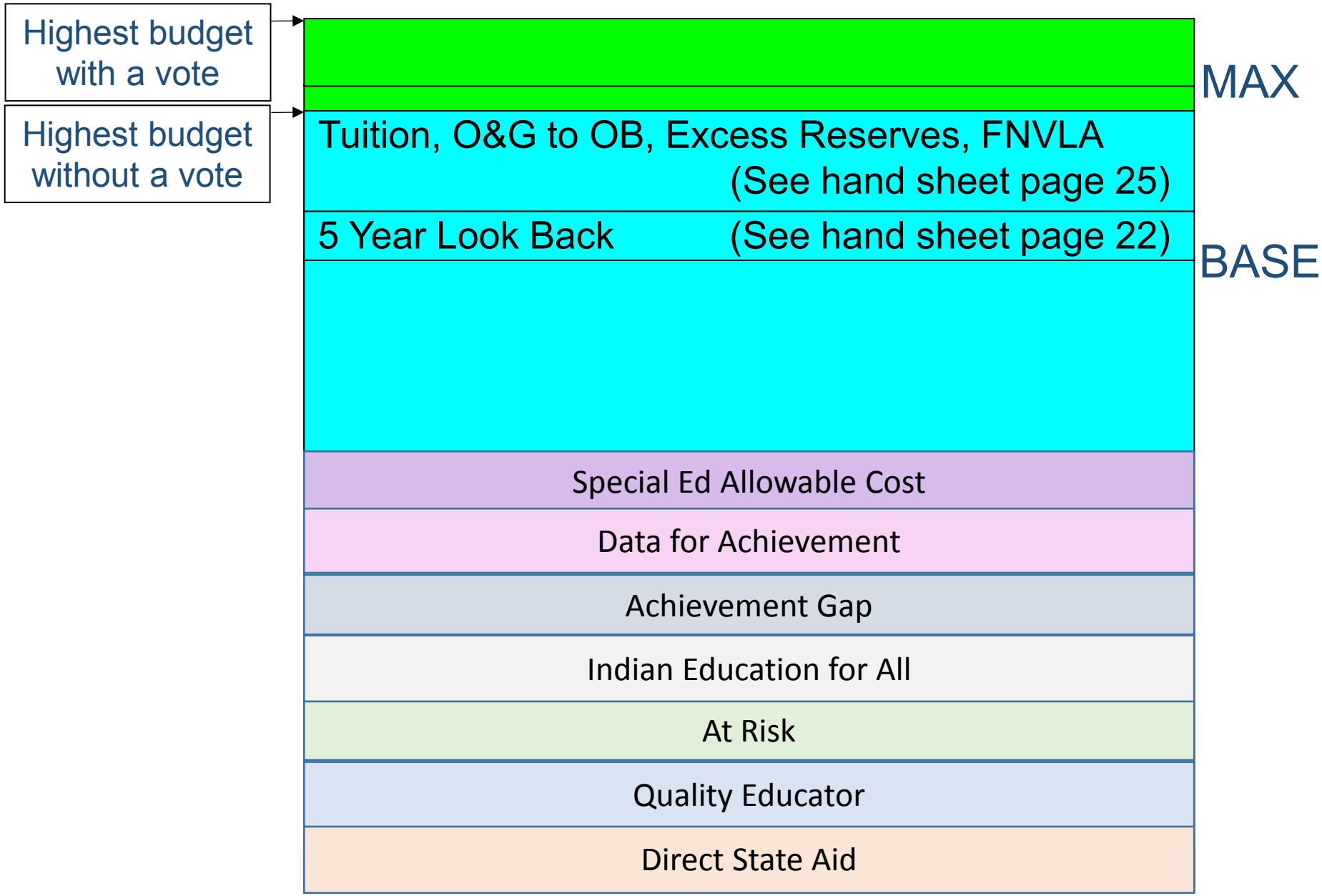
General Fund Budget **Funding**



Per Student Entitlement
Basic Entitlement

(Per Student Entitlement + Basic Entitlement)
X
.447 = Direct State Aid (DSA)

General Fund Budget **Funding**



Highest budget with a vote

Highest budget without a vote

Voted Over BASE Property Tax Levy

MAX

Tuition, O&G to OB, Excess Reserves (OB Non Levy Revenue)

Flexible non-voted levy authority

5 Year Look Back Permissive OB Property Tax Levy

BASE

State Funded (GTB)

BASE Property Tax Levy & Guaranteed Tax Base AID (GTB)

State Funded

Natural Resources K12 Development Payment (NRD)

BASE Non Levy Revenue (See hand sheet 24)

Unreserved Fund Balance Reappropriated

See Hand Sheet Page 26
For GTB Subsidy per Mill

Special Ed Allowable Cost

Data for Achievement

Achievement Gap

State Funded

Indian Education for All

At Risk

Quality Educator

Direct State Aid

General Fund Budget

Highest budget with a vote

Highest budget without a vote

State Funded (GTB)

State Funded

State Funded

Voted Over BASE Property Tax Levy

MAX

Tuition, O&G to OB, Excess Reserves (OB Non Levy Revenue)

Flexible non-voted levy authority

5 Year Look Back Permissive OB Property Tax Levy

BASE

BASE Property Tax Levy & Guaranteed Tax Base AID (GTB)

Natural Resources K12 Development Payment (NRD)

BASE Non Levy Revenue (See hand sheet 24)

Unreserved Fund Balance Reappropriated

Special Ed Allowable Cost

Data for Achievement

Achievement Gap

Indian Education for All

At Risk

Quality Educator

Direct State Aid

AVERAGE NUMBER BELONGING (ANB) CALCUALTION

		Ex. EL	Ex. HS	Elementary	Middle	High School
Total October Enrollment (Most recent fall count)	(a)	50	100	**619**	**177**	
Pupils FTK-12 receiving less than 180 hours of service per year* Subtract All	(b)	1 x 1 =1	0	**0**	**1**	
Pupils FTK-12 receiving 180-359 hours of service per year* Subtract ¾	(c)	2 x .75=1.5	0	**0**	**.75**	
Pupils HTK or FTK-12 receiving 360-539 hours / year* Subtract ½	(d)	1 x .5 =0.5	2 x .5=1	**0**	**0**	
Pupils FTK-12 receiving between 540-719 hours / year* Subtract ¼	(e)	2 x .25=0.5	0	**0**	**0**	
Pupils attending MT Youth ChalleNGe program Subtract ½	(f)	N/A	2 x.5 =1		**0**	
Pupils 19 years of age by Sept 10 or greater included in (a) Subtract All	(g)	N/A	1 x 1 =1			
October Adjusted Enrollment **[a - b - c - d - e - f - g]**	(h)	46.5	97	**619**	**175.25**	
Total February Enrollment (Most recent spring count)	(i)	52	99	**620**	**176**	
Pupils FTK-12 receiving less than 180 hours of service per year* Subtract All	(j)	1 x 1 =1	0	**0**	**0**	
Pupils FTK-12 receiving 180-359 hours of service per year* Subtract ¾	(k)	2 x .75=1.5	0	**0**	**0**	
Pupils HTK or FTK-12 receiving 360-539 hours / year* Subtract ½	(l)	1 x .5 =0.5	2 x .5=1	**0**	**0**	
Pupils FTK-12 receiving between 540-719 hours / year* Subtract ¼	(m)	2 x .25=0.5	0	**0**	**0**	
Pupils attending MT Youth ChalleNGe program Subtract ½	(n)	N/A	2 x .5=1		**0**	
Pupils 19 years of age by Sept 10 or greater included in (j) Subtract All	(o)	N/A	1 x 1 =1			
Enter Early graduates‡ Add All	(p)	N/A	2 x 1 =2			
February Adjusted Enrollment **[i - j - k - l - m - n - o + p]**	(q)	48.5	98	**620**	**176**	
Average Enrollment Don't round **[(h + q) / 2]**	(r)	47.5	97.5	**619.50**	**175.63**	
Pupil Instruction Related (PIR) Days - for same year as two enrollment counts	(s)	7	7	**7**	**7**	
Total Days Funded	(t)	180	180	**180**	**180**	
Current Year ANB **[(r times (s + t)) / 180]** round up	(u)	50	102	**644**	**183**	
Current ANB from Prior Year	(v)	55	100	**645**	**203**	
Current ANB from Two Years Prior	(w)	51	98	**647**	**198**	
Three Year Average ANB **[(u + v + w) / 3]** round up	(x)	52	100	**646**	**195**	

*See hour requirements in ARM 10.20.102(7)
‡Early Graduates are high school seniors who complete graduation requirements in 7 semesters, and are no longer enrolled as of the February count date.
Note: If official count day is not a school day for your district, use the next pupil-instruction day. If student is absent more than 10 consecutive days prior to the count date (excused or unexcused student cannot be included in the count of enrolled pupils).

(a) thru (q) data is obtained from the Spring Student Count for ANB Summary

	Elementary School	**Middle School**
(r)	(619 + 620) / 2	(175.25 + 176) / 2
(u)	[619.50*(7+180) / 180]	[175.63*(7+180) / 180]
(v)	FY15 ANB	
(w)	FY14 ANB	
(x)	[(644 + 645 + 647)/3]	[(183 + 203 + 198)/3]

PBDS pg1/1

High School: Additional Calculation for Determining ANB from Enrollment

Add in all enrolled for Budget unit

Grade	Fall	Spring
9th Grade H1	922	893
10th Grade H1	741	733
11th Grade H1	753	747
12th Grade H1	743	681
H1 Total	**3,159**	**3,054**
District Total:	**3,159**	**3,054**

Students who turned 19 on or befor … lent count for AN … S - DISTRIC

Subtract 75% 180-359

Subtract 25% 540-719

Subtract 100% <180

Subtract 50% 360-539

	Fall				Spring			
	Not Counted For ANB < 180 hrs/yr	Parttime Count 180-359 hrs/yr	Parttime Count 360-539 hrs/yr	Parttime Count 540-719 hrs/yr	Not Counted For ANB < 180 hrs/yr	Parttime Count 180-359 hrs/yr	Parttime Count 360-539 hrs/yr	Parttime Count 540-719 hrs/yr
9-12 Grade H1	20	12	6	4	23	14	8	7

Subtract 19 Year Olds

…ber 10, 2010 are not included in part-time students counted for ANB.

Subtract ½ Youth ChalleNGe

… STUDENT COUNTS FOR ANB - DISTRICT

Add in Early Grads

No Effect Job Corps

Student Count Type	Fall	Spring
19 Year Olds H1	23	19
Early Graduates H1	N/A	41
Job Corps H1	1	1
MT Youth ChalleNGe H1	7	2

Elementary: Additional Calculation for Determining ANB from Enrollment

Subtract 100% <180

Subtract 75% 180-359

Subtract 50% 360-539

Subtract 25% 540-719

PART-TIME STUDENTS - DISTRICT

		Not Counted For ANB < 180 hrs/yr	Parttime Count 180-359 hrs/yr	Parttime Count 360-539 hrs/yr	Parttime Count 540-719 hrs/yr
Transition 1st - 6 Grades E1	Fall	2	0	0	0
7-8 Grade M1	Fall	1	0	0	0
Transition 1st - 6 Grades E1	Winter	2	0	0	0
7-8 Grade M1	Winter	1	0	0	0
Transition 1st - 6 Grades E1	Spring	2	0	0	0
7-8 Grade M1	Spring	0	1	0	0

Subtract all other budget unit related Part Time amounts

BASIC ENTITLEMENT CALCULATIONS

Elementary District K-6 or K-8 OR K-12 without an accredited junior high school,7th and 8th grade program or middle school	Elementary District K-6 and 7-8 OR K-12 with an accredited junior high school,7th and 8th grade program or middle school	CURRENT YEAR ANB
If current year ANB is < 250 then your basic entitlement equals $50,000, otherwise basic entitlement equals Round Down((CY ANB - 250) / 25) = X 2,500 + 50,000	If current year ANB grades K-6 is < 250 then basic entitlement equals $50,000, otherwise basic entitlement equals ► Round Down((CY ANB - 250) / 25) = X 2,500 + 50,000 ---------- ► If current year ANB grades 7-8 is < 450 then basic entitlement equals $100,000, otherwise basic entitlement equals Round Down((CY ANB - 450) / 45) = X 5,000 + 100,000	**Elementary School:** Round Down ((CY ANB - 250) / 25) = X 2,500 + 50,000 Round Down ((644 - 250) / 25) = (15)2,500 + 50,000 = 87,500 **Middle School:** If current year ANB grades 7-8 is < 450 then basic entitlement equals $100,000 Current year ANB = 183 183<450, so basic entitlement = $100,000 1
(a1)	(b1)	(c1)
If 3-year average ANB is < 250 then basic entitlement equals $50,000, otherwise basic entitlement equals Round Down((3YAve ANB - 250) / 25) = X 2,500 + 50,000	If 3-year average ANB for grades K-6 is < 250 then basic entitlement equals $50,000, otherwise basic entitlement equals ► Round Down((3Y Ave ANB - 250) / 25) = X 2,500 + 50,000 ---------- ► If 3-year average ANB for grades 7-8 is < 450 then basic entitlement equals $100,000, otherwise basic entitlement equals Round Down((3Y Ave ANB - 450) / 45) = X 5,000 + 100,000	**3-YEAR AVERAGE ANB** **Elementary School:** Round Down ((3Y Ave ANB - 250) / 25) = X 2,500 + 50,000 Round Down ((646 - 250) / 25) = (15)2,500 + 50,000 = 87,500 **Middle School:** If 3-year average ANB grades 7-8 is < 450 then basic entitlement equals $100,000 3-year average ANB = 195 195<450, so basic entitlement = $100,000 PBDS pg1/1
(a2)	(b2)	

Enter basic entitlement on p. 18, Line (a1) and (a2) and/or (f1) and (f2)

-- If 7th-8th grade students attend a school without an accredited 7th-8th grade, middle school or junior high school program, the district calculates its basic entitlement using formula (a).

-- If 7th-8th grade students attend a school with an accredited 7th-8th grade, middle school or junior high school program, the district calculates its basic entitlement using formula (b)

PER-ANB ENTITLEMENT CALCULATION

Elementary Districts with K-6 –OR-- K-8 OR K-12 Districts (no junior high school, 7th and 8th grade program or middle school)		
	Current ANB	**3-yr average ANB**
Current Year ANB: [$5,348 * 644] - [0.20 * (644 / 2) * (644 - 1)] (a) With 1000 ANB or less [$5,348 X Elem ANB] - [0.20 X (Elem ANB / 2) X (Elem ANB - 1)] **3 year average ANB: [$5,348 * 646] - [0.20 * (646 / 2) * (646 - 1)]**	**3,402,702.80**	**3,413,141.00**
(b) With greater than 1000 ANB $5,248,100 + [(Elem ANB - 1000) X $5,148.20]	-	-
Elementary Districts or K-12 Districts with approved and accredited junior high school, 7th and 8th grade program or middle school		
Current Year ANB: [$6,847 * 183] - [0.50 * (183 / 2) * (183 - 1)] (c) 7th and 8th Grade With 800 ANB or less [$6,847 X 7-8 ANB] - [0.50 X (7-8 ANB / 2) X (7-8 ANB - 1)] **3 year average ANB: [$6,847 * 195] - [0.50 * (195 / 2) * (195 - 1)]**	**1,244,674.50**	**1,325,707.50**
(d) 7th and 8th Grade With greater than 800 ANB $5,317,800 + [(7-8 ANB - 800) X $6,447.50]	-	-
High School or K-12 Districts		
(e) High School With 800 ANB or less [$6,847 X HS ANB] - [0.50 X (HS ANB / 2) X (HS ANB - 1)]	-	-
(f) High School With greater than 800 ANB $5,317,800 + [(HS ANB - 800) X $6,447.50]	-	-

	Elementary & 7-8 Accredited Programs sum (a) through (d)		High School Districts sum (e) and (f)	
	Current ANB	3-yr average ANB	Current ANB	3-yr average ANB
(g) Totals [Sum of (a) through (d)] and [Sum of (e) and (f)]	(g1) **4,647,377.30**	(g2) **4,738,848.50**	(g3) -	(g4) -

Enter per-ANB entitlement on p. 18, Line (b1) and (b2) and/or (g1) and (g2)

-- If 7th-8th grade students attend a school without an accredited 7th-8th grade, middle school or junior high school program, the district calculates its per-ANB entitlement using elementary formula (a) or (b).

-- If 7th-8th grade students attend a school with an accredited 7th-8th grade, middle school or junior high school program, the district calculates its per-ANB entitlement by using the K-6 ANB in elementary formula (a) or (b)and the 7-8 ANB in high school formula (c) or (d).

-- A district with a school that is more than 20 miles from any other school of the district calculates its per-ANB entitlement for that school as if the school were a separate district (i.e., as a separate district). Approval from the OPI is required for additional budget units.

ANB BASED FUNDING

This calculation is used exclusively to determine the ANB that generates the greatest Maximum General Fund budget.

Elementary ANB (K-8)	Current Year ANB (K-8)	3-Yr Average ANB (K-8)
(a) Total Basic Entitlement	(a1) **187,500.00** pg 16, a1 or b1	(a2) **187,500.00** pg 16, a2 or b2
(b) Per - ANB Entitlement	(b1) **4,647,377.30** pg 17, g1	(b2) **4,738,848.50** pg 17, g2
(c) Indian Education for All **CY: 827($20.88)** **3-YR: 841($20.88)** [Budget Limit ANB X 20.88] minimum $100.00	(c1) **17,267.76** ANB for formula pg 13, line u	(c2) **17,560.08** ANB for formula pg 13, line x
(d) Data for Achievement **CY: 827($20.00)** **3-YR: 841($20.00)** [Budget Limit ANB X $20.00]	(d1) **16,540.00**	(d2) **16,820.00**
(e) Totals [Sum of (a) through (d)]	(e1) **4,868,685.06**	(e2) **4,960,728.58**
High School Districts (9-12)	**Current Year ANB (9-12)**	**3-Yr Average ANB (9-12)**
(f) Total Basic Entitlement	(f1) - pg 16, c1	(f2) - pg 16, c2
(g) Per – ANB Entitlement	(g1) - pg 17, g3	(g2) - pg 17, g4
(h) Indian Education for All [Budget Limit ANB X 20.88] minimum $100.00	(h1) - ANB for formula pg 13, line u	(h2) - ANB for formula pg 13, line x
(i) Data for Achievement [Budget Limit ANB X $20.00]	(i1) -	(i2) -
(j) Totals [Sum of (f) through (i)]	(j1) -	(j2) -

	Elementary School	High School
Totals	(k1) **4,960,728.58** Select the greater of (e1) or (e2)	(k2) Select the greater of (j1) or (j2)
	If the elementary current year ANB total is the highest elementary amount, enter a1, b1, c1,d1. **OR** If the elementary 3-year average ANB total is the highest elementary amount, enter a2, b2, c2, d2.	If the high school current year ANB total is the highest high school amount, enter f1, g1, h1, i1. **OR** If the high school 3-year average ANB total is the highest high school amount, enter f2, g2, h2, i2.
Total Basic Entitlement	(l1) **187,500.00** a1 or a2	(l2) - f1 or f2
Per – ANB Entitlement	(m1) **4,738,848.50** b1 or b2	(m2) - g1 or g2
Indian Education for All	(n1) **17,560.08** c1 or c2	(n2) - h1 or h2
Data for Achievement	(o1) **16,820.00** d1 or d2	(o2) - i1 or i2

SPECIAL EDUCATION FUNDING AND BUDGET

Formula uses current year (2016) ANB (page 13 line u)

Special Education Allowable Cost Payments	Elementary K-6 & 7-8	High School 9-12	K12 Total El & HS
(a) **Instructional Block Grant** Budget Data Sheet, Line 8a [IBG rate X CY ANB] **= [$151.20 * 827]**	**125,042.40**		
(b) **Related Services Block Grant** Budget Data Sheet, Line 8b If COOP member, enter 0. If NOT a COOP member, enter [RSBG rate X CY ANB]	**0.00**		
(c) **Reimbursement for Disproportionate Costs** For Elem or HS Districts: Budget Data Sheet, Line 8c For K-12 Districts: Elem: Budget Data Sheet, page 2 HS: Budget Data Sheet, page 2	**249,567.63**		
(d) **Total Special Education Allowable Cost Payment (district)**	Enter on pg 20,line (h) AND pg 21 line (t) & (u) AND pg 27, line (3b)		
[a + b + c]	**374,610.03**		
Prorated Cooperative Cost Payments			
(e) **Related Services Block Grant** Budget Data Sheet, Line 8e	Enter on pg 21 line (u)		
If NOT a COOP member, enter 0. If a COOP member, enter [RSBG rate X CY ANB] **= [$50.40*827]**	**41,680.80**		
			Local Match and Required Spending
(f) **Required Local Match** [(a + b + e) X 0.33]	**166,723.20**		
(g) **Special ED Spending to Avoid Reversion** [a + b + f] You must spend this amount in order to avoid "reverting" (refunding state special education funds.)	**291,765.60**		

-- Districts must spend $1 of local money for every $3 of state funding received for special education block grants. If match is not provided, or if state funding is not spent, the state money is proportionally reverted from the next year's special education funding. Reverted means the unspent or unmatched amount is subtracted from special education payments in the next year.

-- Match and any expenditures of state special education funding must be paid for allowable costs as defined by 20-7-431, MCA. Match may include allowable special education costs using expenditure program 280 in funds 01 General Fund, 24 Metal Mines and Tax Reserve Fund, 25 State Mining Impact Fund, and 26 Impact Aid Fund. Match may not include money received for services provided by your district to other districts or cooperatives; prorated costs of operations and maintenance, such as heat, lights, repairs, minor remodeling, service contracts on equipment and security services; transportation costs; and retirement costs (i.e., retirement fund expenditures). Receipts for special education services provided to other districts or cooperatives must be deposited in the miscellaneous programs fund and spent within the year received.

-- Match for the IBG may include direct expenditures of the district OR payments or transfers to the district's cooperative for special education purposes (X01-280-6200-920). If the district is a cooperative member, the match for the related services block grant MUST be paid to the district's cooperative. If the district is not a member of a cooperative, the match for the related services block grant must be made in direct district expenditures for special education allowable costs.

-- State special education funding received by a district must be deposited in the general fund. State special education funding received by a cooperative must be deposited to the cooperative fund (382).

MAXIMUM BUDGET LIMIT

	Elementary	High School	K12*
(a) 100% of Basic Entitlement pg 18, Line (l1) or (l2)	**187,500.00**		
(b) 100% of Per-ANB Entitlement pg 18, Line (m1) or (m2)	**4,738,848.50**		
(c) 100% Quality Educator Component Budget Data Sheet, Line 3 [FTE X $3,113]	**213,156.45**		
(d) 100% At Risk Component Budget Data Sheet, Line 4 [Proportion of Title I X 5,269,408]	**31,011.94**		
(e) 100% Indian Ed. For All Component Budget Data Sheet, Line 5 [ANB X $20.88]	**17,560.08**		
(f) 100% Student Achievement Gap Component Budget Data Sheet, Line 6 [Indian Students X $205]	**3,895.00**		
(g) 100% Data For Achievement Component Budget Data Sheet, Line 7 pg [ANB X 20.00]	**16,820.00**		
(h) Special Education Allowable Cost Payments Budget Data Sheet, Line 8d pg 19, Line (d)	**374,610.03**		
(i) Prorated SPED COOP Payments Budget Data Sheet, Line 8e pg 19, Line (e)	**41,680.80**		
% of Special Ed Funding in Maximum (j)(j) Actual % (round up to nearest whole %) [FY 2014 SPED GF Allowable Cost Expenditures / FY2014 Spec. Ed Allowable Cost Payments] - 1.00 X 100 **[(951,253.28 / 333,591.56)] - 1.00 * 100** Expenditures: From FY 2014 Trustees' Financial Summary, SPED Reversion Report, General Fund column. Special Ed Allowable Cost Payments: From FY 2014 Final Budget, Line (I-H)	**185%**		
(j)(jj) Minimum % = 75%	75%	75%	75%
(j)(jjj) Required % of SPED Funding in Maximum: Budget Data Sheet, Line 9a Greater of (j)(j) or (j)(jj), but not more than 100%	**100%**		
(k) Dollar Amount of Required % of SPED Allowable Costs in Maximum, including prorated SPED cooperative payments. [(h + i) X (j)(jjj)] **= [(374,610.03 + 41,680.80) 100%]**	**416,290.83**		
(l) **Maximum Budget Limit** [(a) + (b) + (c) + (d) + (e) + (f) + (g) + (h) + (k)]	Enter on pg 23 line 2 **5,999,692.84**		

* K-12 districts – Calculate Elementary and High School portions separately then add across to the K12 column.
-- First 40% of Special Education MUST be in BASE. Between 35% and 60% is applied in Over-BASE, totaling up to 100% in the Maximum budget.

BASE BUDGET LIMIT

	Elementary	High School	K-12*
(m) 80% of Basic Entitlement [0.80 X pg 18, Line l1or l2]	**150,000.00**		
(n) 80% of Per-ANB Entitlement [0.80 X pg 18, Line m1 or m2]	**3,791,078.80**		
(o) 100% Quality Educator Component Budget Data Sheet, Line 3 [FTE X $3,113]	**213,156.45**		
(p) 100% At Risk Component Budget Data Sheet, Line 4 [Proportion of Title I X 5,269,408]	**31,011.94**		
(q) 100% Indian Ed. For All Component Budget Data Sheet, Line 5 [ANB X $20.88]	**17,560.08**		
(r) 100% Student Achievement Gap Component Budget Data Sheet, Line 6 [Indian Students X $205]	**3,895.00**		
(s) 100% Data For Achievement Budget Data Sheet, Line 7 [ANB X 20.00]	**16,820.00**		
(t) Special Education Allowable Cost Payments (district) pg 19, Line d	**374,610.03**		
(u) ** 40% of SPED Allowable Costs, including prorated special education cooperative payments [0.40 X p. 19 (d + e)]	**166,516.33**		
(v) **Base Budget Limit** [(m) + (n) + (o) + (p) + (q) + (r) + (s) + (t) + (u)]	Enter on pg 23 line 1		
	4,764,648.64		

* K-12 districts – Calculate Elementary and High School portions separately then add across to the K-12 column.
** First 40% of Special Education MUST be in BASE. Between 35% and 60% is applied in OVERBASE, totaling up to 100% in the Maximum Budget.

CALCULATION OF RATIO FOR PRORATION OF SUBSIDIZED BASE BUDGET

For K-12 only	Elementary	High School	K12*
(w) GTB Area [pg 20 Line (a + b) times 35.3%]	**1,739,001.02**		
(x) Subsidized BASE Amounts [u + w]	(x1) **1,905,517.35**	(x2)	(x3)
(y) Subsidized BASE Ratio	Enter on pg 27 line 6(a) & 6(b)		
Round to the nearest whole percentage not to exceed 100 %	(y1) **100%** (x1/x3)	(y2) (x2/x3)	(y3) 100%

-- If GTB Subsidy per BASE mill on Budget Data Sheet, page 3, equals zero for BOTH Elem and HS, skip this section

HIGHEST LEVY OVER BASE AUTHORIZED OR IMPOSED BETWEEN FY11 & FY15

		FY10	FY11	FY12	FY13	FY14	FY15
(a)	OB Levy (**Imposed**) Budget Worksheet, Line (II D)	(a1) If cell b2 = 0 then this cell = 0 **1,046,734.83**	(a2) **1,158,169.83**	(a3) **1,158,169.83**	(a4) **1,157,570.27**	(a5) **1,137,012.16**	(a6) **1,158,169.83**
(b)	Amount Approved by Voters on Ballot Budget Worksheet, Line (II-L)		(b2) **111,435.00**	(b3) **0.00**	(b4) **0.00**	(b5) **0.00**	(b6) **0.00**
(c)	Highest Voted Amount Budget Data Sheet, page 2, Line 9f		(c2) **111,435.34**	(c3) **166,832.43**	(c4) **0.00**	(c5) **30,355.15**	(c6) **51,172.94**
(d)	Highest Budget With a Vote Budget Worksheet Line (II-J)		(d2) **5,605,834.17**	(d3) **5,630,958.23**	(d4) **5,595,486.54**	(d5) **5,679,080.77**	(d6) **5,864,674.57**
			2011	2012	2013	2014	2015
(e)	PY OB Levy + CY Amount Approved on Ballot by Voters (a + b)		(e2) **1,158,169.83** (a1)+(b2)	(e3) **1,158,169.83** (a2)+(b3)	(e4) **1,158,169.83** (a3)+(b4)	(e5) **1,157,570.27** (a4)+(b5)	(e6) **1,137,012.16** (a5)+(b6)
(f)	PY OB Levy + CY Highest Voted Amount (a + c)		(f2) **1,158,170.17** (a1)+(c2)	(f3) **1,325,002.26** (a2)+(c3)	(f4) **1,158,169.83** (a3)+(c4)	(f5) **1,187,925.42** (a4)+(c5)	(f6) **1,188,185.10** (a5)+(c6)
(g)	Choose the Lesser of (e) or (f) (**Authorized**)		(g2) **1,158,169.83**	(g3) **1,158,169.83**	(g4) **1,158,169.83**	(g5) **1,157,570.27**	(g6) **1,137,012.16**
(h)	Choose the Higher of (a) or (g) If the result is higher than (d) then (d)		(h2) **1,158,169.83**	(h3) **1,158,169.83**	(h4) **1,158,169.83**	(h5) **1,157,570.27**	(h6) **1,158,169.83**
(i)	Choose the Highest of cells h2 through h6 and use this number on cell (6b) of pg 23 (Budget Year Permissive Over-Base)						(i) **1,158,169.83**

RECAP OF GENERAL FUND
BUDGET LIMITS AND VOTED AMOUNT FY 2016

1	**Current Year (FY16) BASE**		pg 21(v)	**(1)**	**4,764,648.64**
2	**Current Year (FY16) Maximum**		pg 20(l)	**(2)**	**5,999,692.84**
3	**Adjusted Prior Year (FY15) Adopted General Fund Budget:**				
	a	Prior Year Quality Educator Entitlement		(3a)	202,274.75
	b	Current Year Quality Educator Entitlement		(3b)	213,156.45
	c	Increase in Quality Educator Entitlement	3b-3a, but not less than zero	(3c)	10,881.70
	d	Prior Year Indian Ed for All Entitlement		(3d)	17,299.20
	e	Current Year Indian Ed for All Entitlement		(3e)	17,560.08
	f	Increase in Indian Ed for All Entitlement	3e-3d, but not less than zero	(3f)	260.88
	g	Prior Year American Indian Achievement Gap Entitlement		(3g)	3,600.00
	h	Current Year American Indian Achievement Gap Entitlement		(3h)	3,895.00
	i	Increase in Achievement Gap Entitlement	3h-3g, but not less than zero	(3i)	295.00
	j	Prior Year At- Risk Entitlement		(3j)	31,589.56
	k	Current Year At-Risk Entitlement		(3k)	31,011.94
	l	Increase in At-Risk Entitlement	3k-3j, but not less than zero	(3l)	0.00
	m	Prior Year Data for Achievement Entitlement		(3m)	12,720.00
	n	Current Year Data for Achievement Entitlement		(3n)	16,820.00
	o	Increase in Data for Achievement Entitlement	3n-3m, but not less than zero	(3o)	4,100.00
	p	Prior Year Basic DSA Entitlement		(3p)	67,050.00
	q	Current Year Basic DSA Entitlement		(3q)	83,812.50
	r	Increase in Basic Entitlement	3q-3p, but not less than zero	(3r)	16,762.50
	s	Prior Year Per-ANB DSA Entitlement		(3s)	2,090,732.31
	t	Current Year Per-ANB DSA Entitlement		(3t)	2,118,265.28
	u	Increase in Per-ANB DSA Entitlement	3t-3s, but not less than zero	(3u)	27,532.97
		1) Sum of Increases in State Funding	[3c + 3f + 3i + 3l + 3o + 3r + 3u]	(3v)	59,833.05
		2) Prior Year Adopted General Fund Budget (DO NOT include budget amendments)	Budget Data Sheet Line 10d	(3w)	5,816,903.01
		3) Adjusted Prior Year Adopted Budget	(3v + 3w)	(3x)	5,876,736.06
4	**FY16 Highest Budget**		greater of (2) or (3x)	**(4)**	**5,999,692.84**
5	**FY16 Minimum Budget is BASE**			**(5)**	**4,764,648.64**
6	**FY16 Highest Budget WITHOUT A VOTE**				
		BASE	(Line 1)	(6a)	4,764,648.64
		Plus: Highest Levy Over-BASE Authorized Or Imposed Between FY11 and FY15.	Budget Data Sheet, Line 10e or p. 22(i)	(6b)	1,158,169.83
		Plus: Fund balance reappropriated and non-levy revenue available to fund Over-BASE area after funding BASE. Note: It will be rare to have an amount here. BASE levy will be zero when an amount is available to use in this field.		(6c)	-
		Plus: Other Non-Levy Revenues to fund **Over-BASE**		(6d)	-
		Plus: Excess reserves used to fund **Over-BASE**		(6e)	-
		Plus: Tuition Revenue to fund **Over-BASE**		(6f)	2,504.07
		Plus: Flexible Non-Voted Levy Authority to fund **Over-BASE**		(6g)	-
		TOTAL	Sum of (6a) through (6g)	(6h)	5,925,322.54
		Highest Budget Without a Vote:	Lesser of (6h) or (4)	**(6)**	**5,925,322.54**
7		Largest Voted Amount Possible	Line (4) minus Line (6), but not less than zero	**(7)**	74,370.30
8		Proposed FY16 General Fund Budget	Cannot exceed line (4)	**(8)**	5,999,692.84
9		Amount Requiring Voter Approval i.e., must vote the dollar increase in Over-BASE levies	Line (8) minus Line (6)	**(9)**	74,370.30

BUDGETING NON-LEVY REVENUE FOR THE GENERAL FUND BASE

Estimating General Fund Non-Levy (i.e., non-tax) resources for the FY16 budget. 20-9-141, MCA

Code	Description	Comments	FY16 Amount
ACTUAL - The following revenues MUST BE anticipated on the budget form USING ACTUAL PY receipts			
1130	Tax Title/Property Sales		-
1510	Interest Earnings		**6,552.94**
1800	Community Services. Activities		-
1900	Other Revenue – District	Miscellaneous revenue	-
1910	Rentals – Building and Equip		-
1920	Contributions/Donations	Not usually a general fund item	-
1940	Textbook Sale/Rental		-
1945	Resale of Supplies/Materials		-
1950	Services to Other Schools/Coops		-
1960	Services to Other Governments		-
1970	Services to Other Funds		-
1981	Summer School Revenues		-
3302	State PILT, FWP		-
		Total Actual (Enter on page 27, line 5a)	**6,552.94**
ANTICIPATED - The following types SHOULD BE ESTIMATED using the best information available			
0171	MT Oil and Gas Production tax Funding the BASE Budget (3460 revenue in the BASE)	FY16 the GTB calculation assumes you are estimating 12.5% of all O&G receipts from the prior year to the BASE. Should you estimate less than 12.5% any difference will be permissive property tax levies. *See below for exceptions	-
1123	Coal Gross Proceeds	Department of Revenue sends eligible districts an estimate in May.	-
3444	School Block Grant (HB124) The OPI will distribute 70% in November, 30% in May.	Equals FY15 actual receipts plus increase from SB96 ongoing amounts.	**398,346.92**
3445	Combined Fund School Block Grant (SB124)	The total combined school block grant must be allocated, at the trustees' discretion, among budgeted funds. The amount available for FY16 is the FY15 actual receipts. The OPI recommends allocating 0.00 to the General Fund, as this could reduce GTB.	-
9100	Other Revenue	Use for any revenue type for which a code is not provided on budget, but you want to anticipate.	-
9710	Residual Equity Transfers-In	Use if you expect to close a fund to the general fund, have receipts from closed or annexed school, etc.	-
4800	Federal PILT	Rare	-
		Total Anticipated (Enter on page 27, line 5b)	**398,346.92**
OTHER - MAY BE estimated - NOT RECOMMENDED due to ability to hold receipts as Excess Reserves			
1117	District-Prior Year Taxes	Allowed as excess reserves	-
1118	Dist. Dept. of Rev Tax Audit	Allowed as excess reserves	-
1190	Penalties and Interest on Taxes	Allowed as excess reserves	-
		Total Other (Enter on page 27, line 5c)	-

*Exceptions to limitations on GTB subsidy related to estimating oil and gas revenue to the General Fund BASE budget.

1. If the prior year oil and gas receipts deposited to all funds + current year adopted General Fund budget is <= 105% of the current year Maximum budget.
2. If the current year Maximum budget is < $1 million
3. If you currently have an oil and gas revenue bond (O&G must by applied toward debt service payment first)
4. If you had an unusual enrollment increase related to the current budget

If any of these exceptions apply your GTB subsidy will not be limited by not estimating 12.5% to the BASE budget.

BUDGETING NON-LEVY REVENUE FOR THE GENERAL FUND OVER BASE

Tuition Revenue Used to Fund the Over-BASE Budget			
1310	Tuition from Individuals	For attendance in the budget year	-
1320	Tuition from In-State Schools	For attendance in the prior year. Includes regular education tuition received from another in-state district.	-
1330	Tuition from Out-of-State Schools	For attendance in the prior year. Includes regular education tuition received from an out-of-state district or another state.	-
3117	State Placement Tuition	For attendance in the prior year. Includes regular education tuition received from the state.	**2,504.07**
Total Tuition to Fund the Over-BASE(Enter on page 27, line 13b)			**2,504.07**
Oil and Gas Revenue to fund the Over-BASE:			
0172	MT Oil and Gas Production tax (3460 revenue in the Over-BASE)	There is no longer a requirement to estimate 25% of actual prior year oil & gas tax receipts to the general fund, or a requirement to estimate 12.5% to the BASE before estimating to the over-BASE. However, it is suggested that you estimate 12.5% to the BASE should your district receive GTB (see comment in BASE NLR section).	-
Flexible Non-Voted Levy Authority to fund the Over-BASE:			
	Flexible Non-Voted Levy Authority (FNVLA)	Levy authority in the Transportation Fund (10), Bus Depreciation Fund (11), Tuition Fund (13), and the Adult Ed Fund (17) may be transferred to the General Fund (01) to fund the Over-Base	-
Total Over-BASE Oil & Gas and FNVLA (Enter on page 27, line 13c)			-

GENERAL FUND GUARANTEED TAX BASE AID GTB RATIOS AND SUBSIDIES

This schedule can be used to verify the Weighted GTB subsidy reported on the Budget Data Sheet.

I. STATEWIDE GTB RATIO	FY16	
(a) Statewide taxable valuation (Tax Year 2014) *	$2,474,873,911	
(b) FY15 Statewide GTB subsidized budget area for elementary districts: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payments to elementary districts (including prorated coop costs)	$226,243,425.40	
€ FY15 Statewide GTB subsidized budget area for high school districts: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payments to high school districts (including prorated coop costs)	$121,936,088.51	
(d) Elementary GTB ratio [(a) divided by (b)] x 193%	21.11	
€ High School GTB ratio [(a) divided by (c)] x 193%	39.17	
II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio [elementary from (d) above, or high school from (e) above]	21.11	39.17
(b) FY15 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement Budget Data Sheet, Page 3	**1,704,020.49**	-
(c) 40% of (FY15 District special education allowable cost payment plus district prorated coop cost payment) Budget Data Sheet, Page 3	**162,594.71**	-
(d) District's FY16 GTB (a) x [(b)+ (c)]	**39,404,246.87**	-
(e) District taxable valuation (Tax Year 2014) ** Budget Data Sheet, Page 3	**11,768,525.00**	-
(f) If (d) is greater than (e), then: District's FY16 GTB subsidy per BASE mill [(d-e) x .001] Round to XX.XX	**27,636.00**	-
	Enter GTB subsidy per mill on page 27, line 8(a) or 8(b)	

*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.

--See Budget Data Sheet, Page 3 for district's certified GTB subsidy.

--GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area.

--GTB ratios on I(d) and I(e) are rounded to two decimal places.

--GTB ratios for K-12 districts are calculated separately as Elementary and High School Programs.

Districts that **DO NOT** receive oil and gas revenue, **OR** meet one of the exemptions listed, **OR**

intend on estimating at least 12.5% of the prior year's oil and gas revenue received in all funds AND qualify for GTB, use these pages. Otherwise use the alternative levy pages.

*Exceptions to limitations on GTB subsidy related to estimating oil and gas revenue to the General Fund BASE budget.

1. If the prior year oil and gas receipts deposited to all funds plus current year adopted General Fund budget is <= 105% of the current year Maximum budget.
2. If the current year Maximum budget is < $1 million
3. If you currently have an oil and gas revenue bond (O&G must by applied toward debt service payment first)
4. If you had an unusual enrollment increase related to the current budget

If any of these exceptions apply your GTB subsidy will not be limited by not estimating 12.5% to the BASE budget.

CALCULATING GENERAL FUND LEVIES

Funding the BASE Budget			
1. Proposed FY16 General Fund Budget	pg 23, Line 8	**(1)**	**5,999,692.84**
2. BASE Budget	FY16 BASE from pg 23, line1	**(2)**	**4,764,648.64**
3. a. DSA	[0.447 X page 20, lines (a + b)]	**(3a)**	**2,202,077.78**
b. Special Education Allowable Costs Funding	pg 19, Line (d)	**(3b)**	**374,610.03**
c. Quality Educator Component	Budget Data Sheet, Line 3 [FTE X $3,113]	**(3c)**	**213,156.45**
d. At Risk Component	Budget Data Sheet, Line 4	**(3d)**	**31,011.94**
e. Indian Ed. For All Component	[Budget Limit ANB X $20.88] minimum $100.00	**(3e)**	**17,560.08**
f. American Indian Student Achievement Gap Component	[Indian Students X $200]	**(3f)**	**3,895.00**
g. Data for Achievement Component	[Budget Limit ANB X $20.00]	**(3g)**	**16,820.00**
h. Natural Resources K-12 Development Funding Payment	est. from GF Bud Spreadsht	**(3h)**	**24,721.84**
4. a. Total Unreserved Fund Balance for Budgeting		(4a)	**-**
b. Prior Year Excess Reserves Used to Fund Over-BASE Budget		(4b)	**-**
c. Unreserved Fund Balance for Funding BASE and Over-BASE	[Line 4a - Line 4b]	**(4c)**	**-**
5. Non-Levy Revenues	DO NOT Enter Tuition Revenue unless Over-BASE budget = 0		
a. Total Actual	See pg 24	(5a)	**6,552.94**
b. Total Anticipated	See pg 24	(5b)	**398,346.92**
c. Total Other	See pg 24	(5c)	
d. Total Non-Levy Revenues for BASE	[Line 5a + Line 5b + Line 5c]	**(5d)**	**404,899.86**
6a. **Tax Levy** and **GTB** Needed to Fund BASE Budget [Line 2 - Line 3a - Line 3b – Line 3c - Line 3d – Line 3e – Line 3f – Line 3g – Line 3h - Line 4c – Line 5d	If < 0, enter 0	**(6a)**	**1,475,895.66**
This section is for K-12 Districts only			
a. ELEM Portion of Tax and GTB in BASE	[Line 6a X p. 21, Line (y1)]	(6c)	
b. HS Portion of Tax and GTB in BASE	[Line 6a X p. 21, Line (y2)]	(6d)	
7. District Mill Value	[Estimate using most updated Taxable Value X .001]	(7)	**12,182.94**
8. a. ELEM Weighted GTB per BASE Mill	Budget Data Sheet, pg 3	(8a)	**27,636.00**
b. HS Weighted GTB per BASE Mill	Budget Data Sheet, pg 3	(8b)	
9. a. ELEM Adjusted Mill Value	[Line 7 + Line 8a]	(9a)	**39,818.94**
b. HS Adjusted Mill Value	[Line 7 + Line 8b]	(9b)	
K-12 Districts use 10(a) and 10(b) all other Districts (ELEM & HS) use 10(c)			
10.a. K-12 ELEM BASE Mills Required	[Line 6c divided by Line 9a] Round to XX.XX	(10a)	
b. K-12 HS BASE Mills Required	[Line 6d divided by Line 9b] Round to XX.XX	(10b)	
10 c. BASE Mills Required	[Line 6a divided by (Line 9(a) + 9(b))] Round to XX.XX	(10c)	**37.07**

Districts that **DO NOT** receive oil and gas revenue, **OR** meet one of the exemptions listed, **OR**

intend on estimating at least 12.5% of the prior year's oil and gas revenue received in all funds AND qualify for GTB, use these pages. Otherwise use the alternative levy pages.

CALCULATING GENERAL FUND LEVIES (continued)

Funding the Over-BASE Budget (Includes any Over-Maximum Budget)		
11. Amount Budgeted Over-BASE [Line 1 - Line 2]	(11)	1,235,044.20
12. Prior Year General Fund "Excess Reserves" Used to Fund the Over-BASE Budget Line 4b	(12)	-
13. a. Fund Balance and Non-Levy Revenues Available to Fund the Over-BASE Budget [Line 3a + Line 3b + Line 3c + Line 3d + Line 3e + Line 3f + Line 3g + Line 3h + Line 4c + Line 5d + Line 6a - Line 2]	(13a)	-
b. Total "Tuition to Fund Over-BASE" See pg 25	(13b)	2,504.07
c. Flexible Non-Voted Levy Authority (FNVLA) & Oil&Gas to Over-BASE See pg 25	(13c)	-
14. Tax Levy Needed to Fund Over-BASE Budget [Line 11 - Line 12 - Line 13a - Line 13b - Line 13c]	(14)	1,232,540.13
15. Over-BASE Mills Required [Line 14 divided by Line 7] Round to XX.XX	(15)	101.17

--Add Mandatory Non-Isolated Mill Levy here, if applicable. 20-9-303 MCA. Number of mills equals [(Line 3a divided by 2) divided by Line 7]. This applies only to Non- Isolated Elem. districts with less than 10 ANB.

Are Funding Sources Adequate to Cover Budget?		
16. a. DSA Line 3a	(16a)	2,202,077.78
b. Special Education Funding Line 3b	(16b)	374,610.03
c. Quality Educator Component Line 3c	(16c)	213,156.45
d. At Risk Component Line 3d	(16d)	31,011.94
e. Indian Ed. For All Component Line 3e	(16e)	17,560.08
f. American Indian Student Achievement Gap Component Line 3f	(16f)	3,895.00
g. Data for Achievement Component Line 3g	(16g)	16,820.00
h. Natural Resources Development Payment estimate from prior year amount	(16h)	24,721.84
i. Unreserved Fund Balance Line 4a	(16i)	
j. Prior Year Excess Reserves Reappropriated to Fund Over-BASE Line 12	(16j)	
k. Non-Levy Revenues (including OB NLR's) [Line 5d + Line 13b + Line 13c]	(16k)	407,403.93
l. Guaranteed Tax Based Aid [Line 8(a) X Line 10(a)] + [Line 8(b) X Line 10(b)]	(16l)	1,024,466.52
m. BASE Levy Tax Revenues [Line 6a - Line 16l]	(16m)	451,429.13
n. Over-BASE Levy Tax Revenues [Line 7 X Line 15]	(16n)	1,232,540.13
o. TOTAL FUNDING SOURCES (Must = Line 1, may vary slightly due to rounding) If funding sources exceed total budget, BASE levy and Over-BASE levy must equal -0-. [Sum Lines 16a through 16n]	(16o)	5,999,692.83
17. **TOTAL GENERAL FUND MILLS** If K12 [Line 10(a) + Line 10(b) + Line 15] If Elem or HS [Line 10(c) + Line 15]	(17)	138.24

--Add Mandatory Non-Isolated Mill Levy here, if applicable. 20-9-303, MCA, Number of mills equals [(Line 3a divided by 2) divided by Line 7]. This applies only to Non- Isolated Elem. districts with less than 10 ANB.

Districts that **DO** receive oil and gas revenue, **AND DO NOT** meet one of the exemptions listed,

or **DO NOT** intend on estimating at least 12.5% of the prior year's oil and gas revenue received in all funds AND qualify for GTB, use these pages otherwise use the preceding levy pages.

*Exceptions to limitations on GTB subsidy related to estimating oil and gas revenue to the General Fund BASE budget.

1. If the prior year oil and gas receipts deposited to all funds plus current year adopted General Fund budget is <= 105% of the current year Maximum budget.
2. If the current year Maximum budget is < $1 million
3. If you currently have an oil and gas revenue bond (O&G must by applied toward debt service payment first)
4. If you had an unusual enrollment increase related to the current budget

If any of these exceptions apply your GTB subsidy will not be limited by not estimating 12.5% to the BASE budget.

CALCULATING GENERAL FUND LEVIES

Funding the BASE Budget			
1. Proposed FY16 General Fund Budget	pg 23, Line 8	**(1)**	
2. BASE Budget	FY16 BASE from pg 23, line1	**(2)**	
3. a. DSA	[0.447 X page 20, lines (a + b)]	**(3a)**	
b. Special Education Allowable Costs Funding	pg 19, Line (d)	**(3b)**	
c. Quality Educator Component	Budget Data Sheet, Line 3 [FTE X $3,113]	**(3c)**	
d. At Risk Component	Budget Data Sheet, Line 4	**(3d)**	
e. Indian Ed. For All Component	[Budget Limit ANB X $20.88] minimum $100.00	**(3e)**	
f. American Indian Student Achievement Gap Component	[Indian Students X $200]	**(3f)**	
g. Data for Achievement Component	[Budget Limit ANB X $20.00]	**(3g)**	
h. Natural Resources K-12 Development Funding Payment	est. from GF Bud Spreadsht	**(3h)**	
4. a. Total Unreserved Fund Balance for Budgeting		(4a)	
b. Prior Year Excess Reserves Used to Fund Over-BASE Budget		(4b)	
c. Unreserved Fund Balance for Funding BASE and Over-BASE	[Line 4a - Line 4b]	**(4c)**	
5. Non-Levy Revenues	DO NOT Enter Tuition Revenue unless Over-BASE budget = 0		
a. Total Actual	See pg 24	(5a)	
b. Total Anticipated	See pg 24	(5b)	
c. Total Anticipated O&G estimated to the BASE	See pg 24	(5c)	
d. Total Other	See pg 24	(5d)	
e. Total Non-Levy Revenues for BASE	[Line 5a + Line 5b + Line 5d]	**(5e)**	
6b. **Tax Levy** and GTB Needed to Fund BASE Budget [Line 2 - Line 3a - Line 3b – Line 3c - Line 3d – Line 3e – Line 3f – Line 3g – Line 3h - Line 4c – Line 5e - (12.5% of O&G revenue from all funds in the PY - 5c)] If < 0, 0		**(6b)**	
This section is for K-12 Districts only			
a. ELEM Portion of Tax and GTB in BASE	[Line 6b X p. 21, Line (y1)]	(6c)	
b. HS Portion of Tax and GTB in BASE	[Line 6b X p. 21, Line (y2)]	(6d)	
7. District Mill Value	[Estimate using most updated Taxable Value X .001]	(7)	
8. a. ELEM Weighted GTB per BASE Mill	Budget Data Sheet, pg 3	(8a)	
b. HS Weighted GTB per BASE Mill	Budget Data Sheet, pg 3	(8b)	
9. a. ELEM Adjusted Mill Value	[Line 7 + Line 8a]	(9a)	
b. HS Adjusted Mill Value	[Line 7 + Line 8b]	(9b)	
K-12 Districts use 10(a) and 10(b) all other Districts (ELEM & HS) use 10(c)			
10.a. K-12 ELEM BASE Mills Required	[Line 6c divided by Line 9a] Round to XX.XX	(10a)	
b. K-12 HS BASE Mills Required	[Line 6d divided by Line 9b] Round to XX.XX	(10b)	
10 c. BASE Mills Required	[Line 6b divided by (Line 9(a) + 9(b))] Round to XX.XX	(10c)	

Districts that **DO** receive oil and gas revenue, **AND DO NOT** meet one of the exemptior 27 Alt

or **DO NOT** intend on estimating at least 12.5% of the prior year's oil and gas revenue received in all funds AND qualify for GTB, use these pages otherwise use the preceding levy pages.

CALCULATING GENERAL FUND LEVIES (continued)

Funding the Over-BASE Budget (Includes any Over-Maximum Budget)		
11. Amount Budgeted Over-BASE [Line 1 - Line 2]	(11)	
12. Prior Year General Fund "Excess Reserves" Used to Fund the Over-BASE Budget Line 4b	(12)	
13. a. Fund Balance and Non-Levy Revenues Available to Fund the Over-BASE Budget [Line 3a + Line 3b + Line 3c + Line 3d + Line 3e + Line 3f + Line 3g + Line 3h Line 4c + Line 5d + Line 6 - Line 2]	(13a)	
b. Total "Tuition to Fund Over-BASE" See pg 25	(13b)	
c. Flexible Non-Voted Levy Authority (FNVLA) & Oil&Gas to Over-BASE See pg 25	(13c)	
14. Tax Levy Needed to Fund Over-BASE Budget [Line 11 - Line 12 - Line 13a - Line 13b - Line 13c]	(14)	
15. Over-BASE Mills Required [Line 14 divided by Line 7] Round to XX.XX	(15)	

--Add Mandatory Non-Isolated Mill Levy here, if applicable. 20-9-303,MCA Number of mills equals [(Line 3a divided by 2) divided by Line 7]. This applies only to Non- Isolated Elem. districts with less than 10 ANB.

Are Funding Sources Adequate to Cover Budget?		
16. a. DSA Line 3a	(16a)	
b. Special Education Funding Line 3b	(16b)	
c. Quality Educator Component Line 3c	(16c)	
d. At Risk Component Line 3d	(16d)	
e. Indian Ed. For All Component Line 3e	(16e)	
f. American Indian Student Achievement Gap Component Line 3f	(16f)	
g. Data for Achievement Component Line 3g	(16g)	
h. Natural Resources Development Payment estimate from prior year amount	(16h)	
i. Unreserved Fund Balance Line 4a	(16i)	
j. Prior Year Excess Reserves Reappropriated to Fund Over-BASE Line 12	(16j)	
k. Non-Levy Revenues (including OB NLR's) [Line 5d + Line 13b + Line 13c]	(16k)	
K-12 Districts use $$(a) and $$(b) all other Districts (ELEM & HS) use $$(c)		
$$.a. K-12 ELEM BASE Mills Required [Line 6c divided by Line 9a] Round to XX.XX	($$a)	
b. K-12 HS BASE Mills Required [Line 6d divided by Line 9b] Round to XX.XX	($$b)	
$$ c. BASE Mills Required [Line 6b divided by (Line 9(a) + 9(b))] Round to XX.XX	($$c)	
l. Guaranteed Tax Based Aid [Line 8(a) X Line $$(a)] + [Line 8(b) X Line $$(b)]	(16l)	
m. BASE Levy Tax Revenues plus underestimated Oil and Gas [(Line 7 X (Line 10(a) + 10(b)) +(12.5% of all PY O&G Revenue - Line 5c]	(16m)	
n. Over-BASE Levy Tax Revenues [Line 7 X Line 15]	(16n)	
o. TOTAL FUNDING SOURCES (Must = Line 1, may vary slightly due to rounding) If funding sources exceed total budget, BASE levy and Over-BASE levy must equal -0-. [Sum Lines 16a through 16n]	(16o)	
17. **TOTAL GENERAL FUND MILLS** [Line 10(a) + Line 10(b) + Line 15]	(17)	

--Add Mandatory Non-Isolated Mill Levy here, if applicable. 20-9-303, MCA, Number of mills equals [(Line 3a divided by 2) divided by Line 7]. This applies only to Non- Isolated Elem. districts with less than 10 ANB.

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ESTIMATING THE TAX IMPACT OF MILL INCREASES FOR SCHOOL BALLOT ISSUES

15-10-425, MCA requires that ballots for levy elections must state the estimated tax impact of the proposed ballot issue on the taxes assessed on a home with a market value of $100,000 or $200,000. The OPI's budgeting spreadsheets, available at http://www.opi.mt.gov/Finance&Grants/schoolfinance/Index.html?gpm=1_5&pnl=4_3 will also perform these calculations. This applies to the ballot for the General Fund levy election.

This example shows how to calculate the tax impact of a FY16 general fund levy increase of $6,800 on a house valued at $100,000 and $200,000. This example assumes an elementary district is proposing a tax increase from $35,700 to $42,500 and that taxable valuation was $1,000,000 for tax year 2014 and is estimated to be $1,000,000 for tax year 2015.

(a) Home with Market Value of:			**$ 100,000**	**$ 200,000**
(b) Less: Residential Exemption for Tax Year 2014 15-6-222, MCA -- 47.00%			$47,000.00	$94,000.00
(c) Equals: Market Value after Exemption [line a – line b]			$53,000.00	$106,000.00
(d) Times: Assessment Rate 15-6-134, MCA 2.47%			0.0247	0.0247
(e) Equals: Taxable Valuation [line c X line d]			$1,309.10	$2,618.20
(f) Estimated Mills for Ballot for FY 2014-15 Over-BASE Budget * Proposed mills for FY2016: **1,232,540.12 / 12,182.94 = 101.17**	42.50 mills	Example		
FY2016 Actual Over-BASE Levy Amt. = 42,500 = 42.50 (2015 Taxable Valuation X 0.001) (1,000,000 X 0.001)	**101.17 mills**	Elem Mills		
		HS or K-12 Mills		
(g) Actual Mills from Prior Year (FY 2015) Over-BASE Budget **	35.70 mills	Example		
FY2015 Actual Over-BASE Levy Amt = 35,700 = 35.70 (2014 Taxable Valuation X 0.001) (1,000,000 X 0.001)	**95.07 mills**	Elem Mills		
		HS or K-12 Mills		
(h) Proposed Increase (Decrease) in Mills [42.50 – 35.70]	6.80 mills	Example		
[101.17 – 95.07]	**6.10 mills**	Elem Mills		
[line f – line g]		HS or K-12 Mills		
(i) Impact of Proposed Tax Increase [6.80 X 1,309.10 X 0.001]	Example		$8.90	$17.80
[6.10 x 1,309.10 x .001]	Elementary		**$7.99**	**$15.98**
[line h X line e X 0.001]	HS or K-12			

* For a general fund election, the proposed mills would be the number of Over-BASE mills needed to support the budget for the coming year. For other types of school elections, enter the estimated number of mills estimated to be levied if the election passes.

** For a general fund election, this amount would be the number of Over-BASE mills raised to support the prior year's General Fund budget (Final Budget form, Lines V-K or Budget Data Sheet, Line 4e). For other types of school elections, enter the number of mills levied for the fund in the prior year.

Other requirements of 15-10-425, MCA:

a. Disclosure requirements apply to a regular or special school election that proposes to impose or raise a mill levy.

b. The ballot under 15-10-425, MCA, must include: specific purpose for which the money will be used, specific amount to be raised, approximate number of mills required, and durational limit, if any.
(i.e., If the law allows you to run the election once to levy for a stated number of years, state that number of years - otherwise, the election applies for one year only)

c. The ballot must state the tax impacts for homes valued at $100,000 and $200,000 and MAY ALSO state the tax impact for a home of another value.

BALLOTS AND PROPOSITIONS

(a) Proposed Over-BASE Levy Page 27, Line 14	**1,232,540.13**
(b) Minus: Highest levy Over-Base authorized or imposed between FY11 and FY15 Page 22, Line (i) or Budget Data Sheet, Line10e	**1,158,169.83**
(c) Equals: (If <0, enter Zero) Amount of Voted Tax Levy Increase needed to support the Over-BASE Budget [(a) minus (b)]	Insert at *A **74,370.30**
(d) Divided by: District Mill Value (see Note 1 below) [Taxable Value X 0.001] or page 27, Line 7	**12,182.94**
(e) Equals: Total Number of Over-BASE Mills Needed for Ballot [(c) divided by (d)]	Insert at *B **6.10**

Example Ballot for Districts -- Insert items above where indicated.

PROPOSITION

Shall the district be authorized to impose an increase in local taxes to support the general fund in the amount of $__*A___**74,370.30**_ which is approximately ____*B___**6.10**_ mills for the purpose of _____? Passage of this proposal will increase the taxes on a home with a market value of $100,000 by approximately $ ___*C _____**7.99** __ and on a home with a market value of $200,000 by approximately $ ___*D _____**15.98** __. The durational limit of the levy is permanent once approved by the voters, assuming the district levies that amount at least once in the next five years.

- ☐ FOR the additional levy.
- ☐ AGAINST the additional levy.

*C and *D come from p. 29.

--See page 10 for discussion of taxable valuation and mill values.