



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:** Custer

**District:** 0172 Miles City 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 MILES CITY K-6	724	21,290.00	3,262,850.80 *	737	21,290.00	3,320,479.80
M1 MILES CITY 7-8	317	60,275.00	1,832,894.00 *	303	60,275.00	1,753,006.50
2. * DIRECT STATE AID .....						2,314,257.48
3. Quality Educator .....						264,271.66
4. At Risk Student .....						36,450.37
5. Indian Education For All .....						21,236.40
6. American Indian Achievement Gap .....						5,000.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						149,789.49
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						49,926.36
c. Reimbursement for Disproportionate Costs .....						9,508.43
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						209,224.28
<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 [7a X 0.33] .....						49,430.53
f(ii) District's Required Match for RSBG [7b X 0.33] .....						16,475.70
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						65,906.23
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						265,622.08

County: Custer  
 District: 0172 Miles City Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	385,420.46	0.00	0.00
b. FY2005-2006 amount to avoid reversion	263,926.02	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	9,508.43	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	89%
* b. BASE Budget .....	4,761,720.26
* c. Maximum Budget Limit .....	5,899,702.12
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	5,850,622.55
* e. Highest Budget With A Vote .....	5,899,702.12
* f. Highest Voted Amount (8e-8d) .....	49,079.57

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

* a. FY 2006-2007 BASE Budget .....	4,595,154.71
* b. FY 2006-2007 Maximum Budget .....	5,684,058.01
* c. FY 2006-2007 ANB .....	1060
* d. FY 2006-2007 Adopted General Fund Budget .....	5,684,057.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	1,088,902.29
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	14,287,634.00	14,287,634.00
b. FY 2006-07 County ANB (Budgeted) .....	1,213	607
c. County Retirement Mill Value per ANB .....	11.78	23.54
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	8,534,471.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	1,060	N/A
f. District Debt Service Mill Value Per ANB .....	8.05	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Custer  
 District: 0172 Miles City Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,800,131.47	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	76,665.31	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	39,093,676.93	N/A
(e) District taxable valuation (Tax Year 2006)***	8,534,471.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	30,559.00	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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:** Custer

**District:** 0173 Kircher 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KIRCHER K-8	38	21,290.00	173,861.40	52	21,290.00	237,842.80 *
2. * DIRECT STATE AID						115,832.36
3. Quality Educator						12,144.00
4. At Risk Student						1,380.23
5. Indian Education For All						1,060.80
6. American Indian Achievement Gap						600.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						5,467.82
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						2,933.50
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						8,401.32
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,822.48
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						1,804.38
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						601.42
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,405.80
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						7,873.62

County: Custer  
 District: 0173 Kircher Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	25,945.18	0.00	0.00
b. FY2005-2006 amount to avoid reversion	13,582.33	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	2,933.50	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	234,982.11
* c. Maximum Budget Limit .....	292,942.95
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	234,982.11
* e. Highest Budget With A Vote .....	292,942.95
* f. Highest Voted Amount (8e-8d) .....	57,960.84

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

* a. FY 2006-2007 BASE Budget .....	252,947.50
* b. FY 2006-2007 Maximum Budget .....	317,263.01
* c. FY 2006-2007 ANB .....	57
* d. FY 2006-2007 Adopted General Fund Budget .....	252,947.50
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	0.00
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	14,287,634.00	14,287,634.00
b. FY 2006-07 County ANB (Budgeted) .....	1,213	607
c. County Retirement Mill Value per ANB .....	11.78	23.54
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	1,861,685.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	57	N/A
f. District Debt Service Mill Value Per ANB .....	32.66	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Custer  
 District: 0173 Kircher Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	96,859.95	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	6,291.56	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	2,148,645.95	N/A
(e) District taxable valuation (Tax Year 2006)***	1,861,685.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	287.00	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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:** Custer

**District:** 0177 Trail Creek Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 RIVERVIEW K-8	5	21,290.00	22,893.00*	4	21,290.00	18,314.80
2. * DIRECT STATE AID .....						19,749.80
3. Quality Educator .....						3,036.00
4. At Risk Student .....						0.00
5. Indian Education For All .....						102.00
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						719.45
* 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) [7a + 7b + 7c] .....						719.45
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						239.80
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						237.42
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						79.13
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						316.55
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,036.00

County: Custer  
 District: 0177 Trail Creek Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	366.14	0.00	0.00
b. FY2005-2006 amount to avoid reversion	399.48	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	39,587.55
* c. Maximum Budget Limit .....	48,759.89
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	44,587.55
* e. Highest Budget With A Vote .....	48,759.89
* f. Highest Voted Amount (8e-8d) .....	4,172.34

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

* a. FY 2006-2007 BASE Budget .....	33,811.66
* b. FY 2006-2007 Maximum Budget .....	41,787.35
* c. FY 2006-2007 ANB .....	4
* d. FY 2006-2007 Adopted General Fund Budget .....	38,811.66
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	5,000.00
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	14,287,634.00	14,287,634.00
b. FY 2006-07 County ANB (Budgeted) .....	1,213	607
c. County Retirement Mill Value per ANB .....	11.78	23.54
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	304,516.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	4	N/A
f. District Debt Service Mill Value Per ANB .....	76.13	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03



County: Custer  
 District: 0177 Trail Creek Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	13,604.90	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	305.74	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	289,758.63	N/A
(e) District taxable valuation (Tax Year 2006)***	304,516.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:** Custer

**District:** 0179 Spring Creek Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SPRING CREEK K-8	4	21,290.00	18,314.80	5	21,290.00	22,893.00 *
2. * DIRECT STATE AID .....						19,749.80
3. Quality Educator .....						3,036.00
4. At Risk Student .....						0.00
5. Indian Education For All .....						102.00
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						575.56
* 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) [7a + 7b + 7c] .....						575.56
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						191.84
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						189.93
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						63.31
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						253.24
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						828.80

County: Custer  
 District: 0179 Spring Creek Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	998.80	0.00	0.00
b. FY2005-2006 amount to avoid reversion	998.70	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	39,366.92
* c. Maximum Budget Limit .....	48,472.11
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	39,366.92
* e. Highest Budget With A Vote .....	48,472.11
* f. Highest Voted Amount (8e-8d) .....	9,105.19

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

* a. FY 2006-2007 BASE Budget .....	41,401.74
* b. FY 2006-2007 Maximum Budget .....	51,293.23
* c. FY 2006-2007 ANB .....	6
* d. FY 2006-2007 Adopted General Fund Budget .....	41,401.74
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	0.00
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	14,287,634.00	14,287,634.00
b. FY 2006-07 County ANB (Budgeted) .....	1,213	607
c. County Retirement Mill Value per ANB .....	11.78	23.54
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	539,970.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	6	N/A
f. District Debt Service Mill Value Per ANB .....	90.00	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Custer  
 District: 0179 Spring Creek Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	16,750.20	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	458.62	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	358,459.72	N/A
(e) District taxable valuation (Tax Year 2006)***	539,970.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2007-2008**

**Revision #1**

**2007 Legislative Revision:**

**County: 09 Custer**

**District: 0182 Cottonwood 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E2 KNOWLTON K-8	6	21,290.00	27,471.00	7	21,290.00	32,048.80 *
2. * DIRECT STATE AID						23,842.44
3. Quality Educator						3,036.00
4. At Risk Student						0.00
5. Indian Education For All						142.80
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						863.34
* 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) [7a + 7b + 7c]						863.34
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						287.76
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						284.90
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						94.96
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						379.86
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,243.20

**County: 09 Custer**  
**District: 0182 Cottonwood Elem**

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2005-2006 allowable cost expenditures	1,198.45	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	1,198.45	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	47,173.62
* c. Maximum Budget Limit .....	58,244.27
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	47,173.62
* e. Highest Budget With A Vote .....	58,244.27
* f. Highest Voted Amount (8e-8d) .....	11,070.65

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

* a. FY 2006-2007 BASE Budget .....	45,520.44
* b. FY 2006-2007 Maximum Budget .....	56,369.77
* c. FY 2006-2007 ANB .....	7
* d. FY 2006-2007 Adopted General Fund Budget .....	45,520.44
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	0.00
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	14,287,634.00	14,287,634.00
b. FY 2006-07 County ANB (Budgeted) .....	1,213	607
c. County Retirement Mill Value per ANB .....	11.78	23.54
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	540,426.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	7	N/A
f. District Debt Service Mill Value Per ANB .....	77.20	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: 09 Custer

District: 0182 Cottonwood Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	18,322.75	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	535.05	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	392,807.97	N/A
(e) District taxable valuation (Tax Year 2006)***	540,426.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:** Custer

**District:** 0187 Kinsey 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 KINSEY K-8	84	21,290.00	383,938.80 *	71	21,290.00	324,612.00	
2. * DIRECT STATE AID							181,137.27
3. Quality Educator							15,180.00
4. At Risk Student							232.87
5. Indian Education For All							1,713.60
6. American Indian Achievement Gap							0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):							
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							143.89
Related Services Block Grant Rate [RSBG] per ANB							47.96
Threshold to Determine Disproportionate Costs							1.370267993
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							12,086.76
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							2,471.66
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							14,558.42
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							4,028.64
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							3,988.63
f(ii) District's Required Match for RSBG [7b X 0.33]							N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]							1,329.45
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							5,318.08
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							17,404.84



County: Custer  
 District: 0187 Kinsey Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures	22,874.69	0.00	0.00
Total K-12 expenditures prorated by FY06 ANB			
b. FY2005-2006 amount to avoid reversion	12,184.15	0.00	0.00
c. Reimbursement for disproportionate costs	2,471.66	0.00	0.00
If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4			

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	363,302.75
* c. Maximum Budget Limit .....	455,500.75
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	367,976.23
* e. Highest Budget With A Vote .....	455,500.75
* f. Highest Voted Amount (8e-8d) .....	87,524.52

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

* a. FY 2006-2007 BASE Budget .....	290,758.48
* b. FY 2006-2007 Maximum Budget .....	364,861.08
* c. FY 2006-2007 ANB .....	68
* d. FY 2006-2007 Adopted General Fund Budget .....	295,431.96
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	4,673.48
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	14,287,634.00	14,287,634.00
b. FY 2006-07 County ANB (Budgeted) .....	1,213	607
c. County Retirement Mill Value per ANB .....	11.78	23.54
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	752,527.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	68	N/A
f. District Debt Service Mill Value Per ANB .....	11.07	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Custer  
 District: 0187 Kinsey Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	114,114.45	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	6,299.01	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	2,508,212.37	N/A
(e) District taxable valuation (Tax Year 2006)***	752,527.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	1,756.00	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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:** Custer

**District:** 0189 S Y 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	*Basic ANB Entitlement	*Per ANB Entitlement	*Basic ANB Entitlement	*Per ANB Entitlement	
E1 S Y K-8		0.00	0.00	0.00	0.00	
2. * DIRECT STATE AID	.....					
3. Quality Educator	.....					0.00
4. At Risk Student	.....					0.00
5. Indian Education For All	.....					0.00
6. American Indian Achievement Gap	.....					0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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? .....						No
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....					0.00
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....					0.00
c.	Reimbursement for Disproportionate Costs .....					0.00
* d.	Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....					0.00
<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 [7a X 0.33] .....					0.00
f(ii)	District's Required Match for RSBG [7b X 0.33] .....					0.00
* f(iii)	District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....					N/A
* f(iv).	Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....					0.00
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g.	Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....					0.00

County: Custer  
 District: 0189 S Y Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	0.00	0.00
b. FY2005-2006 amount to avoid reversion	0.00	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	80%
* b. BASE Budget .....	0.00
* c. Maximum Budget Limit .....	0.00
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	0.00
* e. Highest Budget With A Vote .....	0.00
* f. Highest Voted Amount (8e-8d) .....	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	14,287,634.00	14,287,634.00
b. FY 2006-07 County ANB (Budgeted) .....	1,213	607
c. County Retirement Mill Value per ANB .....	11.78	23.54
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	370,595.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....		N/A
f. District Debt Service Mill Value Per ANB .....	0.00	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Custer  
 District: 0189 S Y Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	0.00	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	0.00	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	0.00	N/A
(e) District taxable valuation (Tax Year 2006)***	370,595.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:**           **Custer**

**District:**   **0192 Custer County H S**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. <b>CERTIFIED ANB</b>	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 <b>CUSTER CO HS 9-12</b>	602	236,552.00	3,437,871.50	603	236,552.00	3,443,431.50 *
<b>2.    * DIRECT STATE AID</b> .....						1,644,952.62
<b>3.    Quality Educator</b> .....						139,091.30
<b>4.    At Risk Student</b> .....						11,186.87
<b>5.    Indian Education For All</b> .....						12,301.20
<b>6.    American Indian Achievement Gap</b> .....						2,600.00
<b>7.    SPECIAL EDUCATION FUNDING (FY2007-2008):</b>						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
<b>Block Grant Eligibility Status?</b> .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a.    Instructional Block Grant Entitlement [IBG rate X ANB] .....						86,621.78
* b.    Related Services Block Grant Entitlement [RSBG rate X ANB] .....						28,871.92
c.    Reimbursement for Disproportionate Costs .....						42,326.50
* d.    Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						157,820.20
<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 [7a X 0.33] .....						28,585.19
f(ii) District's Required Match for RSBG [7b X 0.33] .....						9,527.73
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						38,112.92
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g.    Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						153,606.62

County: Custer  
 District: 0192 Custer County H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	307,369.22	0.00
b. FY2005-2006 amount to avoid reversion	0.00	147,090.18	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	42,326.50	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	3,330,114.45
* c. Maximum Budget Limit .....	4,160,803.27
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	4,081,755.47
* e. Highest Budget With A Vote .....	4,160,803.27
* f. Highest Voted Amount (8e-8d) .....	79,047.80

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

* a. FY 2006-2007 BASE Budget .....	3,219,268.98
* b. FY 2006-2007 Maximum Budget .....	4,032,719.15
* c. FY 2006-2007 ANB .....	607
* d. FY 2006-2007 Adopted General Fund Budget .....	3,970,910.00
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	751,641.02
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	14,287,634.00	14,287,634.00
b. FY 2006-07 County ANB (Budgeted) .....	1,213	607
c. County Retirement Mill Value per ANB .....	11.78	23.54
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	N/A	14,287,634.00
e. FY 2006-07 District ANB (Budgeted) .....	N/A	607
f. District Debt Service Mill Value Per ANB .....	N/A	23.54
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Custer  
 District: 0192 Custer County H S

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	32.26
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,270,999.97
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	63,279.24
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	43,043,847.31
(e) District taxable valuation (Tax Year 2006)***	N/A	14,287,634.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	28,756.00

\*\*\* 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.





# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:** Custer

**District:** 1232 Twin Buttes 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 TWIN BUTTES K-8	6	21,290.00	27,471.00	7	21,290.00	32,048.80 *
E2 ROCK SPRING K-8	0	5,322.50	0.00	0	5,322.50	0.00 *
2. * DIRECT STATE AID .....						26,221.60
3. Quality Educator .....						3,036.00
4. At Risk Student .....						0.00
5. Indian Education For All .....						142.80
6. American Indian Achievement Gap .....						400.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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 .....						143.89
Related Services Block Grant Rate [RSBG] per ANB .....						47.96
Threshold to Determine Disproportionate Costs .....						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						863.34
* 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) [7a + 7b + 7c] .....						863.34
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						287.76
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						284.90
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						94.96
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						379.86
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,243.20

County: Custer  
 District: 1232 Twin Buttes Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	1,997.92	0.00	0.00
b. FY2005-2006 amount to avoid reversion	1,597.92	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	80%
* b. BASE Budget .....	51,831.62
* c. Maximum Budget Limit .....	64,024.32
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	51,831.62
* e. Highest Budget With A Vote .....	64,024.32
* f. Highest Voted Amount (8e-8d) .....	12,192.70

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

* a. FY 2006-2007 BASE Budget .....	57,257.26
* b. FY 2006-2007 Maximum Budget .....	71,002.43
* c. FY 2006-2007 ANB .....	8
* d. FY 2006-2007 Adopted General Fund Budget .....	57,257.26
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	0.00
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	14,287,634.00	14,287,634.00
b. FY 2006-07 County ANB (Budgeted) .....	1,213	607
c. County Retirement Mill Value per ANB .....	11.78	23.54
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	1,341,379.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	8	N/A
f. District Debt Service Mill Value Per ANB .....	167.67	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Custer  
 District: 1232 Twin Buttes Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	23,551.95	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	458.62	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	500,140.17	N/A
(e) District taxable valuation (Tax Year 2006)***	1,341,379.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



# PRELIMINARY BUDGET DATA SHEET

## FY 2007-2008

### 2007 Legislative Revision:

**County:** Custer

**District:** 1238 S H 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 S H K-8	7	21,290.00	32,048.80	7	21,290.00	32,048.80 *
2. * DIRECT STATE AID						23,842.44
3. Quality Educator						3,036.00
4. At Risk Student						0.00
5. Indian Education For All						142.80
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2007-2008):						
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						143.89
Related Services Block Grant Rate [RSBG] per ANB						47.96
Threshold to Determine Disproportionate Costs						1.370267993
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						1,007.23
* 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) [7a + 7b + 7c]						1,007.23
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						335.72
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						332.39
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						110.79
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						443.18
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,450.41

County: Custer  
 District: 1238 S H Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	1,498.44	0.00	0.00
b. FY2005-2006 amount to avoid reversion	1,198.45	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

**8. FY2008 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	80%
* b. BASE Budget .....	47,394.25
* c. Maximum Budget Limit .....	58,599.19
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	47,394.25
* e. Highest Budget With A Vote .....	58,599.19
* f. Highest Voted Amount (8e-8d) .....	11,204.94

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

* a. FY 2006-2007 BASE Budget .....	49,009.57
* b. FY 2006-2007 Maximum Budget .....	60,816.70
* c. FY 2006-2007 ANB .....	8
* d. FY 2006-2007 Adopted General Fund Budget .....	49,009.57
* e. FY 2006-2007 Over-BASE Levy As Submitted On Budget .....	0.00
* f. FY 2006-2007 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2006 County Taxable Value .....	14,287,634.00	14,287,634.00
b. FY 2006-07 County ANB (Budgeted) .....	1,213	607
c. County Retirement Mill Value per ANB .....	11.78	23.54
<b>District</b>		
d. Tax Year 2006 District Taxable Value .....	1,239,038.00	N/A
e. FY 2006-07 District ANB (Budgeted) .....	8	N/A
f. District Debt Service Mill Value Per ANB .....	154.88	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	23.79	46.7
h. Facility Guaranteed Mill Value per ANB .....	27.52	54.03

County: Custer  
 District: 1238 S H Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 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)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	19,895.22	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	611.49	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	427,154.77	N/A
(e) District taxable valuation (Tax Year 2006)***	1,239,038.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.