



**PRELIMINARY BUDGET DATA SHEET  
FY 2009-2010**

**County: 09 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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 MILES CITY K-6	814	22,580.00	3,887,419.80	794	22,580.00	3,793,493.80*	
M1 MILES CITY 7-8	220	63,945.00	1,355,915.00	268	63,945.00	1,648,535.00*	
<b>2. * DIRECT STATE AID</b> .....							2,471,263.55
<b>3. Quality Educator</b> .....							278,060.09
<b>4. At Risk Student</b> .....							0.00
<b>5. Indian Education For All</b> .....							21,664.80
<b>6. American Indian Achievement Gap</b> .....							5,000.00
<b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</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 .....							149.77
Related Services Block Grant Rate [RSBG] per ANB .....							49.92
Threshold to Determine Disproportionate Costs .....							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							154,862.18
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							51,617.28
c. Reimbursement for Disproportionate Costs .....							28,440.54
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							234,920.00
<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] .....							51,104.52
f(ii). District's Required Match for RSBG [7b X 0.33] .....							17,033.70
* 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)] .....							68,138.22
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							274,617.68

County: 09 Custer  
 District: 0172 Miles City Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	477,790.14	0.00	0.00
b. FY2007-2008 amount to avoid reversion	265,622.08	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	28,440.54	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	5,056,455.93
*c. Maximum Budget Limit	6,303,118.69
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	6,194,436.87
*e. Highest Budget With A Vote	6,303,118.69
*f. Highest Voted Amount (8e-8d)	108,681.82

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

*a. FY 2008-2009 BASE Budget	5,013,295.06
*b. FY 2008-2009 Maximum Budget	6,239,165.01
*c. FY 2008-2009 ANB	1,069
*d. FY 2008-2009 Adopted General Fund Budget	6,151,276.00
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	1,137,980.94

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	14,840,669	14,840,669
b. FY 2008-09 County ANB (Budgeted)	1,212	637
c. County Retirement Mill Value per ANB	12.24	23.30
<b>District</b>		
d. Tax Year 2008 District Taxable Value	8,949,011	N/A
e. FY 2008-09 District ANB (Budgeted)	1,069	N/A
f. District Debt Service Mill Value Per ANB	8.37	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.10	52.18
h. Facility Guaranteed Mill Value per ANB	29.04	60.37

County: 09 Custer  
 District: 0172 Miles City Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,097,576,162	2,097,576,162
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.90	34.00

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.90	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,915,709.93	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	93,654.60	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	41,995,718.68	N/A
(e) District taxable valuation (Tax Year 2008)***	8,949,011	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	33,047.00	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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 09 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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 KIRCHER K-8	45	22,580.00	218,367.00*	42	22,580.00	203,821.80	
2. * DIRECT STATE AID							107,703.31
3. Quality Educator							12,168.00
4. At Risk Student							0.00
5. Indian Education For All							918.00
6. American Indian Achievement Gap							1,000.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):							
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							149.77
Related Services Block Grant Rate [RSBG] per ANB							49.92
Threshold to Determine Disproportionate Costs							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							6,739.65
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							2,999.73
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							9,739.38
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							2,246.40
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							2,224.08
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]							741.31
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							2,965.39
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							9,705.04

County: 09 Custer  
 District: 0173 Kircher Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	19,554.47	0.00	0.00
b. FY2007-2008 amount to avoid reversion	7,873.62	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	2,999.73	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	221,377.29
*c. Maximum Budget Limit	276,758.16
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	221,377.29
*e. Highest Budget With A Vote	276,758.16
*f. Highest Voted Amount (8e-8d)	55,380.87

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

*a. FY 2008-2009 BASE Budget	192,042.42
*b. FY 2008-2009 Maximum Budget	237,103.51
*c. FY 2008-2009 ANB	40
*d. FY 2008-2009 Adopted General Fund Budget	192,042.42
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	14,840,669	14,840,669
b. FY 2008-09 County ANB (Budgeted)	1,212	637
c. County Retirement Mill Value per ANB	12.24	23.30
<b>District</b>		
d. Tax Year 2008 District Taxable Value	1,899,519	N/A
e. FY 2008-09 District ANB (Budgeted)	40	N/A
f. District Debt Service Mill Value Per ANB	47.49	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.10	52.18
h. Facility Guaranteed Mill Value per ANB	29.04	60.37

County: 09 Custer  
 District: 0173 Kircher Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,097,576,162	2,097,576,162
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.90	34.00

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.90	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	74,273.32	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	3,405.58	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	1,623,489.01	N/A
(e) District taxable valuation (Tax Year 2008)***	1,899,519	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 09 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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 RIVERVIEW K-8	3	22,580.00	14,570.40	4	22,580.00	19,426.80*
2. * DIRECT STATE AID						18,777.04
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						100.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
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						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						449.31
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						449.31
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						149.76
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						148.27
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]						49.42
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						197.69
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						647.00

County: 09 Custer  
 District: 0177 Trail Creek Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	1,036.00	0.00	0.00
b. FY2007-2008 amount to avoid reversion	1,036.00	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	37,436.38
*c. Maximum Budget Limit	46,047.41
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	42,436.38
*e. Highest Budget With A Vote	46,047.41
*f. Highest Voted Amount (8e-8d)	3,611.03

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

*a. FY 2008-2009 BASE Budget	36,453.85
*b. FY 2008-2009 Maximum Budget	44,818.99
*c. FY 2008-2009 ANB	4
*d. FY 2008-2009 Adopted General Fund Budget	41,453.85
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	5,000.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	14,840,669	14,840,669
b. FY 2008-09 County ANB (Budgeted)	1,212	637
c. County Retirement Mill Value per ANB	12.24	23.30
<b>District</b>		
d. Tax Year 2008 District Taxable Value	308,331	N/A
e. FY 2008-09 District ANB (Budgeted)	4	N/A
f. District Debt Service Mill Value Per ANB	77.08	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.10	52.18
h. Facility Guaranteed Mill Value per ANB	29.04	60.37



County: 09 Custer  
 District: 0177 Trail Creek Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,097,576,162	2,097,576,162
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.90	34.00

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.90	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	14,397.03	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	237.91	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	305,870.25	N/A
(e) District taxable valuation (Tax Year 2008)***	308,331	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 09 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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SPRING CREEK K-8	1	22,580.00	4,857.00	3	22,580.00	14,570.40*
2. * DIRECT STATE AID						16,606.23
3. Quality Educator						1,825.20
4. At Risk Student						0.00
5. Indian Education For All						100.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
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						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						149.77
* 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]						149.77
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						49.92
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						49.42
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]						16.47
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						65.89
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						215.66

County: 09 Custer  
 District: 0179 Spring Creek Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	828.80	0.00	0.00
b. FY2007-2008 amount to avoid reversion	828.80	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	31,875.17
*c. Maximum Budget Limit	39,375.14
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	31,875.17
*e. Highest Budget With A Vote	40,228.01
*f. Highest Voted Amount (8e-8d)	8,352.84

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

*a. FY 2008-2009 BASE Budget	40,228.01
*b. FY 2008-2009 Maximum Budget	49,536.19
*c. FY 2008-2009 ANB	5
*d. FY 2008-2009 Adopted General Fund Budget	40,228.01
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	14,840,669	14,840,669
b. FY 2008-09 County ANB (Budgeted)	1,212	637
c. County Retirement Mill Value per ANB	12.24	23.30
<b>District</b>		
d. Tax Year 2008 District Taxable Value	553,142	N/A
e. FY 2008-09 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	110.63	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.10	52.18
h. Facility Guaranteed Mill Value per ANB	29.04	60.37

County: 09 Custer  
 District: 0179 Spring Creek Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,097,576,162	2,097,576,162
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.90	34.00

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.90	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	16,061.50	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	237.91	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	340,657.67	N/A
(e) District taxable valuation (Tax Year 2008)***	553,142	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E2 KNOWLTON K-8	3	22,580.00	14,570.40	5	22,580.00	24,283.00*
2. * DIRECT STATE AID						20,947.76
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						102.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):	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						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						449.31
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						449.31
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						149.76
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						148.27
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]						49.42
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						197.69
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						647.00

County: 09 Custer  
 District: 0182 Cottonwood Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	1,243.20	0.00	0.00
b. FY2007-2008 amount to avoid reversion	1,243.20	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	41,323.34
*c. Maximum Budget Limit	50,905.61
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	41,323.34
*e. Highest Budget With A Vote	50,905.61
*f. Highest Voted Amount (8e-8d)	9,582.27

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

*a. FY 2008-2009 BASE Budget	44,476.42
*b. FY 2008-2009 Maximum Budget	54,866.38
*c. FY 2008-2009 ANB	6
*d. FY 2008-2009 Adopted General Fund Budget	44,476.42
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	14,840,669	14,840,669
b. FY 2008-09 County ANB (Budgeted)	1,212	637
c. County Retirement Mill Value per ANB	12.24	23.30
<b>District</b>		
d. Tax Year 2008 District Taxable Value	568,471	N/A
e. FY 2008-09 District ANB (Budgeted)	6	N/A
f. District Debt Service Mill Value Per ANB	94.75	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.10	52.18
h. Facility Guaranteed Mill Value per ANB	29.04	60.37

County: 09 Custer  
 District: 0182 Cottonwood Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,097,576,162	2,097,576,162
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.90	34.00

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.90	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,725.90	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	396.52	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	378,758.58	N/A
(e) District taxable valuation (Tax Year 2008)***	568,471	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**Revision #1**

**FTK Transition**

**County: 09 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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 KINSEY K-8	70	22,580.00	339,507.00	79	22,580.00	383,086.80*	
2. * DIRECT STATE AID							181,333.06
3. Quality Educator							15,210.00
4. At Risk Student							0.00
5. * Indian Education For All							1,611.60
6. American Indian Achievement Gap							200.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):							
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							149.77
Related Services Block Grant Rate [RSBG] per ANB							49.92
Threshold to Determine Disproportionate Costs							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							10,483.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							1,460.34
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							11,944.24
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							3,494.40
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							3,459.69
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]							1,153.15
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							4,612.84
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							15,096.74



County: 09 Custer  
 District: 0187 Kinsey Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	30,299.05	0.00	0.00
b. FY2007-2008 amount to avoid reversion	17,404.84	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	1,460.34	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	359,674.74
*c. Maximum Budget Limit	450,071.28
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	364,347.99
*e. Highest Budget With A Vote	450,071.28
*f. Highest Voted Amount (8e-8d)	85,723.29

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

*a. FY 2008-2009 BASE Budget	337,868.54
*b. FY 2008-2009 Maximum Budget	418,957.07
*c. FY 2008-2009 ANB	76
*d. FY 2008-2009 Adopted General Fund Budget	342,541.79
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	4,673.25

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	14,840,669	14,840,669
b. FY 2008-09 County ANB (Budgeted)	1,212	637
c. County Retirement Mill Value per ANB	12.24	23.30
<b>District</b>		
d. Tax Year 2008 District Taxable Value	793,943	N/A
e. FY 2008-09 District ANB (Budgeted)	76	N/A
f. District Debt Service Mill Value Per ANB	10.45	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.10	52.18
h. Facility Guaranteed Mill Value per ANB	29.04	60.37

County: 09 Custer  
 District: 0187 Kinsey Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,097,576,162	2,097,576,162
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.90	34.00

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.90	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	134,058.10	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	5,868.50	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	2,924,465.94	N/A
(e) District taxable valuation (Tax Year 2008)***	793,943	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	2,131.00	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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 09 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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 S Y K-8	4	22,580.00	19,426.80*	4	22,580.00	19,426.80
2. * DIRECT STATE AID						18,777.04
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						100.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
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						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						599.08
* 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]						599.08
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						199.68
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						197.70
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]						65.89
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						263.59
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						862.67

County: 09 Custer  
 District: 0189 S Y Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	0.00	0.00	0.00
b. FY2007-2008 amount to avoid reversion	0.00	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	37,666.02
*c. Maximum Budget Limit	46,346.95
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	37,666.02
*e. Highest Budget With A Vote	46,346.95
*f. Highest Voted Amount (8e-8d)	8,680.93

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

*a. FY 2008-2009 BASE Budget	37,642.02
*b. FY 2008-2009 Maximum Budget	47,088.98
*c. FY 2008-2009 ANB	5
*d. FY 2008-2009 Adopted General Fund Budget	37,642.02
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	14,840,669	14,840,669
b. FY 2008-09 County ANB (Budgeted)	1,212	637
c. County Retirement Mill Value per ANB	12.24	23.30
<b>District</b>		
d. Tax Year 2008 District Taxable Value	393,614	N/A
e. FY 2008-09 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	78.72	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.10	52.18
h. Facility Guaranteed Mill Value per ANB	29.04	60.37

County: 09 Custer  
 District: 0189 S Y Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,097,576,162	2,097,576,162
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.90	34.00

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.90	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	16,061.50	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	396.52	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	343,972.62	N/A
(e) District taxable valuation (Tax Year 2008)***	393,614	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 09 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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 CUSTER CO HS 9-12	627	250,958.00	3,800,560.50*	622	250,958.00	3,771,030.50
2. * DIRECT STATE AID						1,811,028.77
3. Quality Educator						138,322.78
4. At Risk Student						0.00
5. Indian Education For All						12,790.80
6. American Indian Achievement Gap						3,800.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
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						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						93,905.79
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						31,299.84
c. Reimbursement for Disproportionate Costs						8,948.92
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						134,154.55
<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]						30,988.91
f(ii). District's Required Match for RSBG [7b X 0.33]						10,328.95
* 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)]						41,317.86
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						166,523.49

County: 09 Custer  
 District: 0192 Custer County H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	0.00	257,556.41	0.00
b. FY2007-2008 amount to avoid reversion	0.00	153,606.62	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	8,948.92	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	3,583,944.75
*c. Maximum Budget Limit	4,441,202.54
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	4,414,057.19
*e. Highest Budget With A Vote	4,441,202.54
*f. Highest Voted Amount (8e-8d)	27,145.35

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

*a. FY 2008-2009 BASE Budget	3,586,076.56
*b. FY 2008-2009 Maximum Budget	4,483,195.71
*c. FY 2008-2009 ANB	637
*d. FY 2008-2009 Adopted General Fund Budget	4,416,189.00
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	830,112.44

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	14,840,669	14,840,669
b. FY 2008-09 County ANB (Budgeted)	1,212	637
c. County Retirement Mill Value per ANB	12.24	23.30
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	14,840,669
e. FY 2008-09 District ANB (Budgeted)	N/A	637
f. District Debt Service Mill Value Per ANB	N/A	23.30
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.10	52.18
h. Facility Guaranteed Mill Value per ANB	29.04	60.37

County: 09 Custer  
 District: 0192 Custer County H S

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,097,576,162	2,097,576,162
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.90	34.00

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	34.00
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,407,741.06
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	66,354.77
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	50,119,258.22
(e) District taxable valuation (Tax Year 2008)***	N/A	14,840,669
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	35,279.00

\*\*\* 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.

Per MCA, 20-9-366(2)(a), 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 2009-2010**

**County: 09 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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 S H K-8	5	22,580.00	24,283.00	6	22,580.00	29,139.00*
2. * DIRECT STATE AID						23,118.39
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						122.40
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
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						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						748.85
* 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]						748.85
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						249.60
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						247.12
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]						82.37
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						329.49
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,078.34

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**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	1,800.40	0.00	0.00
b. FY2007-2008 amount to avoid reversion	1,450.41	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	79%
*b. BASE Budget	45,687.83
*c. Maximum Budget Limit	56,421.03
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	45,687.83
*e. Highest Budget With A Vote	56,421.03
*f. Highest Voted Amount (8e-8d)	10,733.20

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

*a. FY 2008-2009 BASE Budget	45,226.66
*b. FY 2008-2009 Maximum Budget	56,599.23
*c. FY 2008-2009 ANB	7
*d. FY 2008-2009 Adopted General Fund Budget	45,226.66
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	14,840,669	14,840,669
b. FY 2008-09 County ANB (Budgeted)	1,212	637
c. County Retirement Mill Value per ANB	12.24	23.30
<b>District</b>		
d. Tax Year 2008 District Taxable Value	1,235,600	N/A
e. FY 2008-09 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value Per ANB	176.51	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.10	52.18
h. Facility Guaranteed Mill Value per ANB	29.04	60.37

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

<b>I. STATEWIDE GTB RATIO:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,097,576,162	2,097,576,162
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.90	34.00

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.90	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	19,390.22	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	396.52	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	413,542.87	N/A
(e) District taxable valuation (Tax Year 2008)***	1,235,600	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 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.

Per MCA, 20-9-366(2)(a), 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.