



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
E1 MILES CITY K-6	814	21,922.00	3,772,645.80	794	21,922.00	3,681,539.80*
M1 MILES CITY 7-8	220	62,083.00	1,316,095.00	268	62,083.00	1,600,027.00*
2. * DIRECT STATE AID						2,398,410.59
3. Quality Educator						278,060.09
4. At Risk Student						33,189.32
5. Indian Education For All						21,664.80
6. American Indian Achievement Gap						5,000.00
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
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* 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
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* 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
Minimum Special Education Budget To Avoid Reversions						
* 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	4,959,259.65
*c. Maximum Budget Limit	6,173,326.01
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	6,097,240.59
*e. Highest Budget With A Vote	6,173,326.01
*f. Highest Voted Amount (8e-8d)	76,085.42

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
County		
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
District		
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
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 09 Custer
 District: 0172 Miles City Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	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)]	41,895,250.45	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	32,946.00	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.



**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
E1 KIRCHER K-8	45	21,922.00	212,022.00*	42	21,922.00	197,899.80
2. * DIRECT STATE AID						104,572.97
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
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* 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
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,246.40
Required Local Match						
* 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
Minimum Special Education Budget To Avoid Reversions						
* 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	215,774.89
*c. Maximum Budget Limit	269,755.16
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	215,774.89
*e. Highest Budget With A Vote	269,755.16
*f. Highest Voted Amount (8e-8d)	53,980.27

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
County		
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
District		
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
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 09 Custer
 District: 0173 Kircher Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	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)]	1,619,605.07	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.



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	21,922.00	14,147.40	4	21,922.00	18,862.80*
2. * DIRECT STATE AID						18,230.81
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
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* 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
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						149.76
Required Local Match						
* 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
Minimum Special Education Budget To Avoid Reversions						
* 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	36,458.78
*c. Maximum Budget Limit	44,825.41
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	41,458.78
*e. Highest Budget With A Vote	44,825.41
*f. Highest Voted Amount (8e-8d)	3,366.63

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
County		
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
District		
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
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 09 Custer
 District: 0177 Trail Creek Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	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)]	305,138.50	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.



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	21,922.00	4,716.00	3	21,922.00	14,147.40*
2. * DIRECT STATE AID						16,123.02
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
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* 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
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						49.92
Required Local Match						
* 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
Minimum Special Education Budget To Avoid Reversions						
* 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	31,010.37
*c. Maximum Budget Limit	38,294.14
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	31,010.37
*e. Highest Budget With A Vote	40,228.01
*f. Highest Voted Amount (8e-8d)	9,217.64

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
County		
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
District		
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
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 09 Custer
 District: 0179 Spring Creek Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	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)]	339,842.70	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.



**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	21,922.00	14,147.40	5	21,922.00	23,578.00*
2. * DIRECT STATE AID						20,338.50
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
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* 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
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						149.76
Required Local Match						
* 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
Minimum Special Education Budget To Avoid Reversions						
* 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

	<u>EL</u>	<u>HS</u>	<u>K12</u>
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	40,232.94
*c. Maximum Budget Limit	49,542.61
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	40,232.94
*e. Highest Budget With A Vote	49,542.61
*f. Highest Voted Amount (8e-8d)	9,309.67

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:

	<u>Elementary</u>	<u>High School</u>
County		
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
District		
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
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 09 Custer
 District: 0182 Cottonwood Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	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)]	377,852.46	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.



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

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	66	21,922.00	310,827.00	75	21,922.00	353,145.00*	
2. * DIRECT STATE AID							167,654.95
3. Quality Educator							15,210.00
4. At Risk Student							177.87
5. Indian Education For All							1,530.00
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
Block Grant Rates							
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
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							9,884.82
* 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]							11,345.16
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							3,294.72
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]							3,261.99
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]							1,087.26
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							4,349.25
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							14,234.07

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	334,372.58
*c. Maximum Budget Limit	418,169.91
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	339,045.83
*e. Highest Budget With A Vote	418,169.91
*f. Highest Voted Amount (8e-8d)	79,124.08

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
County		
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
District		
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
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 09 Custer
 District: 0187 Kinsey Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	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)]	2,917,469.61	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	2,124.00	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.



PRELIMINARY BUDGET DATA SHEET

FY 2009-2010

Revision #1

FTK Transition

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	21,922.00	18,862.80*	4	21,922.00	18,862.80
2. * DIRECT STATE AID						18,230.81
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
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* 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
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						199.68
Required Local Match						
* 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
Minimum Special Education Budget To Avoid Reversions						
* 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

	<u>EL</u>	<u>HS</u>	<u>K12</u>
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	36,688.42
*c. Maximum Budget Limit	45,124.95
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	36,688.42
*e. Highest Budget With A Vote	45,420.42
*f. Highest Voted Amount (8e-8d)	8,732.00

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:

	<u>Elementary</u>	<u>High School</u>
County		
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
District		
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
Statewide		
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

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,100,002,507	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

II. DISTRICT GTB SUBSIDY:	<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.



**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	*Per ANB Entitlement
H1 CUSTER CO HS 9-12	627	243,649.00	3,687,073.50*	622	243,649.00	3,658,448.50	
2. * DIRECT STATE AID							1,757,032.96
3. Quality Educator							138,322.78
4. At Risk Student							14,983.47
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
Block Grant Rates							
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
Special Education Allowable Cost Payments							
* 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
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							N/A
Required Local Match							
* 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
Minimum Special Education Budget To Avoid Reversions							
* 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

	<u>EL</u>	<u>HS</u>	<u>K12</u>
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	3,502,291.42
*c. Maximum Budget Limit	4,335,390.01
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	4,332,403.86
*e. Highest Budget With A Vote	4,422,803.18
*f. Highest Voted Amount (8e-8d)	90,399.32

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:

	<u>Elementary</u>	<u>High School</u>
County		
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
District		
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
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 09 Custer
 District: 0192 Custer County H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	33.93
(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	50,016,071.51
(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	35,175.00

*** 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.



**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	21,922.00	23,578.00	6	21,922.00	28,293.00*
2. * DIRECT STATE AID						22,446.11
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
Block Grant Rates						
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
Special Education Allowable Cost Payments						
* 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
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						249.60
Required Local Match						
* 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
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,078.34

County: 09 Custer
 District: 1238 S H Elem

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	44,484.63
*c. Maximum Budget Limit	54,917.03
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	44,484.63
*e. Highest Budget With A Vote	54,917.03
*f. Highest Voted Amount (8e-8d)	10,432.40

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
County		
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
District		
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
Statewide		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 09 Custer
 District: 1238 S H Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(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%	20.85	33.93

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	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)]	412,553.53	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.