



**PRELIMINARY BUDGET DATA SHEET**  
**FY 2011-2012**

**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 FY2012 final budget form.

1. CERTIFIED ANB	FY 2011-2012			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 MILES CITY K-6	838	22,805.00	4,041,087.40*	814	22,805.00	3,927,305.80
M1 MILES CITY 7-8	250	64,585.00	1,554,437.50*	235	64,585.00	1,462,052.50
2. * DIRECT STATE AID .....						2,540,262.96
3. Quality Educator .....						264,632.71
4. At Risk Student .....						0.00
5. * Indian Education For All .....						22,195.20
6. American Indian Achievement Gap .....						3,000.00
7. SPECIAL EDUCATION FUNDING (FY2011-2012):						
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 .....						146.29
Related Services Block Grant Rate [RSBG] per ANB .....						48.76
Threshold to Determine Disproportionate Costs .....						1.591395625
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						159,163.52
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						53,050.88
c. Reimbursement for Disproportionate Costs .....						71,503.26
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						283,717.66
<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] .....						52,523.96
f(ii). District's Required Match for RSBG [7b X 0.33] .....						17,506.79
* 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)] .....						70,030.75
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						282,245.15

County: 09 Custer  
 District: 0172 Miles City Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2009-2010 allowable cost expenditures Total K-12 expenditures prorated by FY10 ANB	615,783.53	0.00	0.00
b. FY2009-2010 amount to avoid reversion	274,617.68	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.591395625 ) then [a - (b * 1.591395625)] * 0.4	71,503.26	0.00	0.00

**8. FY2012 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	5,233,364.55
*c. Maximum Budget Limit	6,540,178.13
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	6,475,004.49
*e. Highest Budget With A Vote	6,540,178.13
*f. Highest Voted Amount (8e-8d)	65,173.64

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

*a. FY 2010-2011 BASE Budget	5,040,800.29
*b. FY 2010-2011 Maximum Budget	6,282,441.01
*c. FY 2010-2011 ANB	1,037
*d. FY 2010-2011 Adopted General Fund Budget	6,282,440.23
*e. FY 2010-2011 Over-BASE Levy As Submitted On Budget	1,241,639.94

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2010 County Taxable Value	15,303,726	15,303,726
b. FY 2010-11 County ANB (Budgeted)	1,188	612
c. County Retirement Mill Value per ANB	12.88	25.01
<b>District</b>		
d. Tax Year 2010 District Taxable Value	8,891,055	N/A
e. FY 2010-11 District ANB (Budgeted)	1,037	N/A
f. District Debt Service Mill Value Per ANB	8.57	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.95	58.84
h. Facility Guaranteed Mill Value per ANB	31.18	68.08

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 2010)***	2,260,514,874	2,260,514,874
(b) 2010-11 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)	205,440,683.53	121,141,565.09
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.24	36.01

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.24	N/A
(b) 2010-11 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,954,183.22	N/A
(c) 40% of 2010-11 District special education allowable cost payment plus district prorated coop cost payment	89,636.51	N/A
(d) District's FY 2011-12 guaranteed tax base (a) x [(b) + (c)]	43,410,731.07	N/A
(e) District taxable valuation (Tax Year 2010)***	8,891,055	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2011-12 GTB subsidy per BASE mill [(d) - (e)] x .001	34,520.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**PRELIMINARY BUDGET DATA SHEET  
FY 2011-2012**

**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 FY2012 final budget form.

1. CERTIFIED ANB	FY 2011-2012			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KIRCHER K-8	33	22,805.00	161,792.40	38	22,805.00	186,287.40*
2. * DIRECT STATE AID .....						93,464.30
3. Quality Educator .....						12,168.00
4. At Risk Student .....						0.00
5. * Indian Education For All .....						775.20
6. American Indian Achievement Gap .....						600.00
7. SPECIAL EDUCATION FUNDING (FY2011-2012):						
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 .....						146.29
Related Services Block Grant Rate [RSBG] per ANB .....						48.76
Threshold to Determine Disproportionate Costs .....						1.591395625
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						4,827.57
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						5,809.05
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						10,636.62
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,609.08
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						1,593.10
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] .....						531.00
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						2,124.10
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						6,951.67

County: 09 Custer  
 District: 0173 Kircher Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2009-2010 allowable cost expenditures Total K-12 expenditures prorated by FY10 ANB	29,967.18	0.00	0.00
b. FY2009-2010 amount to avoid reversion	9,705.04	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.591395625 ) then [a - (b * 1.591395625)] * 0.4	5,809.05	0.00	0.00

**8. FY2012 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	196,352.02
*c. Maximum Budget Limit	245,517.92
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	225,482.02
*e. Highest Budget With A Vote	245,517.92
*f. Highest Voted Amount (8e-8d)	20,035.90

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

*a. FY 2010-2011 BASE Budget	210,076.64
*b. FY 2010-2011 Maximum Budget	263,259.28
*c. FY 2010-2011 ANB	40
*d. FY 2010-2011 Adopted General Fund Budget	239,206.64
*e. FY 2010-2011 Over-BASE Levy As Submitted On Budget	29,130.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2010 County Taxable Value	15,303,726	15,303,726
b. FY 2010-11 County ANB (Budgeted)	1,188	612
c. County Retirement Mill Value per ANB	12.88	25.01
<b>District</b>		
d. Tax Year 2010 District Taxable Value	1,951,238	N/A
e. FY 2010-11 District ANB (Budgeted)	40	N/A
f. District Debt Service Mill Value Per ANB	48.78	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.95	58.84
h. Facility Guaranteed Mill Value per ANB	31.18	68.08

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 2010)***	2,260,514,874	2,260,514,874
(b) 2010-11 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)	205,440,683.53	121,141,565.09
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.24	36.01

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.24	N/A
(b) 2010-11 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	78,797.01	N/A
(c) 40% of 2010-11 District special education allowable cost payment plus district prorated coop cost payment	5,692.30	N/A
(d) District's FY 2011-12 guaranteed tax base (a) x [(b) + (c)]	1,794,552.94	N/A
(e) District taxable valuation (Tax Year 2010)***	1,951,238	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2011-12 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2011-2012**

**Revision #1**

**Isolation Status Approved**

**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 FY2012 final budget form.

1. CERTIFIED ANB	FY 2011-2012			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 RIVERVIEW K-8	6	22,805.00	29,433.00*	5	22,805.00	24,528.00
2. * DIRECT STATE AID .....						23,350.39
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 (FY2011-2012):						
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 .....						146.29
Related Services Block Grant Rate [RSBG] per ANB .....						48.76
Threshold to Determine Disproportionate Costs .....						1.591395625
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						877.74
* 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] .....						877.74
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						292.56
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						289.65
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] .....						96.54
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						386.19
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,263.93

County: 09 Custer  
 District: 0177 Trail Creek Elem

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2009-2010 allowable cost expenditures Total K-12 expenditures prorated by FY10 ANB	647.00	0.00	0.00
b. FY2009-2010 amount to avoid reversion	647.00	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.591395625 ) then [a - (b * 1.591395625)] * 0.4	0.00	0.00	0.00

**8. FY2012 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	46,300.66
*c. Maximum Budget Limit	57,157.87
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	51,300.66
*e. Highest Budget With A Vote	57,157.87
*f. Highest Voted Amount (8e-8d)	5,857.21

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

*a. FY 2010-2011 BASE Budget	42,914.60
*b. FY 2010-2011 Maximum Budget	53,171.00
*c. FY 2010-2011 ANB	5
*d. FY 2010-2011 Adopted General Fund Budget	47,914.60
*e. FY 2010-2011 Over-BASE Levy As Submitted On Budget	5,000.00

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2010 County Taxable Value	15,303,726	15,303,726
b. FY 2010-11 County ANB (Budgeted)	1,188	612
c. County Retirement Mill Value per ANB	12.88	25.01
<b>District</b>		
d. Tax Year 2010 District Taxable Value	377,776	N/A
e. FY 2010-11 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	75.56	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.95	58.84
h. Facility Guaranteed Mill Value per ANB	31.18	68.08

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 2010)***	2,260,514,874	2,260,514,874
(b) 2010-11 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)	205,440,683.53	121,141,565.09
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.24	36.01

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.24	N/A
(b) 2010-11 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,039.31	N/A
(c) 40% of 2010-11 District special education allowable cost payment plus district prorated coop cost payment	401.60	N/A
(d) District's FY 2011-12 guaranteed tax base (a) x [(b) + (c)]	370,444.93	N/A
(e) District taxable valuation (Tax Year 2010)***	377,776	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2011-12 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2011-2012**

**Revision #1**

**Isolation Status Approved**

**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 FY2012 final budget form.

1. CERTIFIED ANB	FY 2011-2012			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SPRING CREEK K-8	4	22,805.00	19,622.80*	4	22,805.00	19,622.80
2. * DIRECT STATE AID .....						18,965.23
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 (FY2011-2012):						
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 .....						146.29
Related Services Block Grant Rate [RSBG] per ANB .....						48.76
Threshold to Determine Disproportionate Costs .....						1.591395625
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						585.16
* 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] .....						585.16
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						195.04
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						193.10
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] .....						64.36
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						257.46
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						842.62

County: 09 Custer  
 District: 0179 Spring Creek Elem

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2009-2010 allowable cost expenditures Total K-12 expenditures prorated by FY10 ANB	215.66	0.00	0.00
b. FY2009-2010 amount to avoid reversion	215.66	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.591395625 ) then [a - (b * 1.591395625)] * 0.4	0.00	0.00	0.00

**8. FY2012 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	37,981.48
*c. Maximum Budget Limit	46,740.11
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	37,981.48
*e. Highest Budget With A Vote	46,740.11
*f. Highest Voted Amount (8e-8d)	8,758.63

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

*a. FY 2010-2011 BASE Budget	42,914.60
*b. FY 2010-2011 Maximum Budget	53,171.00
*c. FY 2010-2011 ANB	5
*d. FY 2010-2011 Adopted General Fund Budget	42,914.60
*e. FY 2010-2011 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>
<b>County</b>		
a. Tax Year 2010 County Taxable Value	15,303,726	15,303,726
b. FY 2010-11 County ANB (Budgeted)	1,188	612
c. County Retirement Mill Value per ANB	12.88	25.01
<b>District</b>		
d. Tax Year 2010 District Taxable Value	618,521	N/A
e. FY 2010-11 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	123.70	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.95	58.84
h. Facility Guaranteed Mill Value per ANB	31.18	68.08

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 2010)***	2,260,514,874	2,260,514,874
(b) 2010-11 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)	205,440,683.53	121,141,565.09
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.24	36.01

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.24	N/A
(b) 2010-11 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,039.31	N/A
(c) 40% of 2010-11 District special education allowable cost payment plus district prorated coop cost payment	401.60	N/A
(d) District's FY 2011-12 guaranteed tax base (a) x [(b) + (c)]	370,444.93	N/A
(e) District taxable valuation (Tax Year 2010)***	618,521	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2011-12 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**PRELIMINARY BUDGET DATA SHEET**  
**FY 2011-2012**

**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 FY2012 final budget form.

1. CERTIFIED ANB	FY 2011-2012			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E2 KNOWLTON K-8	2	22,805.00	9,811.80	3	22,805.00	14,717.40*
2. * DIRECT STATE AID .....						16,772.51
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 (FY2011-2012):						
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 .....						146.29
Related Services Block Grant Rate [RSBG] per ANB .....						48.76
Threshold to Determine Disproportionate Costs .....						1.591395625
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						292.58
* 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] .....						292.58
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						97.52
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						96.55
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] .....						32.18
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						128.73
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						421.31

County: 09 Custer  
 District: 0182 Cottonwood Elem

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2009-2010 allowable cost expenditures Total K-12 expenditures prorated by FY10 ANB	0.00	0.00	0.00
b. FY2009-2010 amount to avoid reversion	0.00	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.591395625 ) then [a - (b * 1.591395625)] * 0.4	0.00	0.00	0.00

**8. FY2012 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	33,608.54
*c. Maximum Budget Limit	41,249.56
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	33,608.54
*e. Highest Budget With A Vote	41,249.56
*f. Highest Voted Amount (8e-8d)	7,641.02

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

*a. FY 2010-2011 BASE Budget	35,176.08
*b. FY 2010-2011 Maximum Budget	44,070.60
*c. FY 2010-2011 ANB	4
*d. FY 2010-2011 Adopted General Fund Budget	35,176.08
*e. FY 2010-2011 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>
<b>County</b>		
a. Tax Year 2010 County Taxable Value	15,303,726	15,303,726
b. FY 2010-11 County ANB (Budgeted)	1,188	612
c. County Retirement Mill Value per ANB	12.88	25.01
<b>District</b>		
d. Tax Year 2010 District Taxable Value	643,437	N/A
e. FY 2010-11 District ANB (Budgeted)	4	N/A
f. District Debt Service Mill Value Per ANB	160.86	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.95	58.84
h. Facility Guaranteed Mill Value per ANB	31.18	68.08

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 2010)***	2,260,514,874	2,260,514,874
(b) 2010-11 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)	205,440,683.53	121,141,565.09
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.24	36.01

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.24	N/A
(b) 2010-11 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	15,273.53	N/A
(c) 40% of 2010-11 District special education allowable cost payment plus district prorated coop cost payment	160.64	N/A
(d) District's FY 2011-12 guaranteed tax base (a) x [(b) + (c)]	327,821.77	N/A
(e) District taxable valuation (Tax Year 2010)***	643,437	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2011-12 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## PRELIMINARY BUDGET DATA SHEET FY 2011-2012

**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 FY2012 final budget form.

1. CERTIFIED ANB	FY 2011-2012			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KINSEY K-8	82	22,805.00	401,627.80*	79	22,805.00	386,957.80
2. * DIRECT STATE AID .....						189,721.46
3. Quality Educator .....						18,252.00
4. At Risk Student .....						0.00
5. * Indian Education For All .....						1,672.80
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2011-2012):						
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 .....						146.29
Related Services Block Grant Rate [RSBG] per ANB .....						48.76
Threshold to Determine Disproportionate Costs .....						1.591395625
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						11,995.78
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						5,294.95
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						17,290.73
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,998.32
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						3,958.61
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] .....						1,319.45
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						5,278.06
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						17,273.84

County: 09 Custer  
 District: 0187 Kinsey Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2009-2010 allowable cost expenditures Total K-12 expenditures prorated by FY10 ANB	37,262.26	0.00	0.00
b. FY2009-2010 amount to avoid reversion	15,096.74	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.591395625 ) then [a - (b * 1.591395625)] * 0.4	5,294.95	0.00	0.00

**8. FY2012 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	385,277.39
*c. Maximum Budget Limit	482,937.38
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	389,950.64
*e. Highest Budget With A Vote	482,937.38
*f. Highest Voted Amount (8e-8d)	92,986.74

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

*a. FY 2010-2011 BASE Budget	402,021.64
*b. FY 2010-2011 Maximum Budget	504,912.48
*c. FY 2010-2011 ANB	85
*d. FY 2010-2011 Adopted General Fund Budget	406,694.89
*e. FY 2010-2011 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 2010 County Taxable Value	15,303,726	15,303,726
b. FY 2010-11 County ANB (Budgeted)	1,188	612
c. County Retirement Mill Value per ANB	12.88	25.01
<b>District</b>		
d. Tax Year 2010 District Taxable Value	1,147,430	N/A
e. FY 2010-11 District ANB (Budgeted)	85	N/A
f. District Debt Service Mill Value Per ANB	13.50	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.95	58.84
h. Facility Guaranteed Mill Value per ANB	31.18	68.08

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 2010)***	2,260,514,874	2,260,514,874
(b) 2010-11 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)	205,440,683.53	121,141,565.09
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.24	36.01

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.24	N/A
(b) 2010-11 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	158,072.69	N/A
(c) 40% of 2010-11 District special education allowable cost payment plus district prorated coop cost payment	8,887.50	N/A
(d) District's FY 2011-12 guaranteed tax base (a) x [(b) + (c)]	3,546,234.44	N/A
(e) District taxable valuation (Tax Year 2010)***	1,147,430	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2011-12 GTB subsidy per BASE mill [(d) - (e)] x .001	2,399.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2011-2012**

**Revision #1**

**Isolation Status Approved**

**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 FY2012 final budget form.

1. CERTIFIED ANB	FY 2011-2012			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 S Y K-8	5	22,805.00	24,528.00	6	22,805.00	29,433.00*
2. * DIRECT STATE AID .....						23,350.39
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 (FY2011-2012):						
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 .....						146.29
Related Services Block Grant Rate [RSBG] per ANB .....						48.76
Threshold to Determine Disproportionate Costs .....						1.591395625
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						731.45
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						731.45
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						243.80
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						241.38
f(ii). District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						80.45
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						321.83
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,053.28

County: 09 Custer  
 District: 0189 S Y Elem

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2009-2010 allowable cost expenditures Total K-12 expenditures prorated by FY10 ANB	862.67	0.00	0.00
b. FY2009-2010 amount to avoid reversion	862.67	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.591395625 ) then [a - (b * 1.591395625)] * 0.4	0.00	0.00	0.00

**8. FY2012 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	46,076.35
*c. Maximum Budget Limit	56,865.29
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	46,076.35
*e. Highest Budget With A Vote	56,865.29
*f. Highest Voted Amount (8e-8d)	10,788.94

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

*a. FY 2010-2011 BASE Budget	51,420.28
*b. FY 2010-2011 Maximum Budget	63,918.40
*c. FY 2010-2011 ANB	7
*d. FY 2010-2011 Adopted General Fund Budget	51,420.28
*e. FY 2010-2011 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>
<b>County</b>		
a. Tax Year 2010 County Taxable Value	15,303,726	15,303,726
b. FY 2010-11 County ANB (Budgeted)	1,188	612
c. County Retirement Mill Value per ANB	12.88	25.01
<b>District</b>		
d. Tax Year 2010 District Taxable Value	466,123	N/A
e. FY 2010-11 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value Per ANB	66.59	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.95	58.84
h. Facility Guaranteed Mill Value per ANB	31.18	68.08

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 2010)***	2,260,514,874	2,260,514,874
(b) 2010-11 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)	205,440,683.53	121,141,565.09
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.24	36.01

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.24	N/A
(b) 2010-11 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	20,570.65	N/A
(c) 40% of 2010-11 District special education allowable cost payment plus district prorated coop cost payment	562.24	N/A
(d) District's FY 2011-12 guaranteed tax base (a) x [(b) + (c)]	448,862.58	N/A
(e) District taxable valuation (Tax Year 2010)***	466,123	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2011-12 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



## PRELIMINARY BUDGET DATA SHEET FY 2011-2012

**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 FY2012 final budget form.

1. CERTIFIED ANB	FY 2011-2012			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 CUSTER CO HS 9-12	550	253,468.00	3,378,512.50	583	253,468.00	3,576,413.50*
2. * DIRECT STATE AID .....						1,711,957.03
3. Quality Educator .....						135,624.53
4. At Risk Student .....						0.00
5. * Indian Education For All .....						11,893.20
6. American Indian Achievement Gap .....						600.00
7. SPECIAL EDUCATION FUNDING (FY2011-2012):						
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 .....						146.29
Related Services Block Grant Rate [RSBG] per ANB .....						48.76
Threshold to Determine Disproportionate Costs .....						1.591395625
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						80,459.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						26,818.00
c. Reimbursement for Disproportionate Costs .....						16,287.04
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						123,564.54
<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] .....						26,551.64
f(ii). District's Required Match for RSBG [7b X 0.33] .....						8,849.94
* 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)] .....						35,401.58
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						142,679.08

County: 09 Custer  
 District: 0192 Custer County H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2009-2010 allowable cost expenditures Total K-12 expenditures prorated by FY10 ANB	0.00	305,722.36	0.00
b. FY2009-2010 amount to avoid reversion	0.00	166,523.49	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.591395625 ) then [a - (b * 1.591395625)] * 0.4	0.00	16,287.04	0.00

**8. FY2012 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	3,385,013.29
*c. Maximum Budget Limit	4,225,128.31
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	4,244,557.73
*e. Highest Budget With A Vote	4,452,335.97
*f. Highest Voted Amount (8e-8d)	207,778.24

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

*a. FY 2010-2011 BASE Budget	3,592,791.53
*b. FY 2010-2011 Maximum Budget	4,452,335.99
*c. FY 2010-2011 ANB	612
*d. FY 2010-2011 Adopted General Fund Budget	4,452,335.97
*e. FY 2010-2011 Over-BASE Levy As Submitted On Budget	859,544.44

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2010 County Taxable Value	15,303,726	15,303,726
b. FY 2010-11 County ANB (Budgeted)	1,188	612
c. County Retirement Mill Value per ANB	12.88	25.01
<b>District</b>		
d. Tax Year 2010 District Taxable Value	N/A	15,303,726
e. FY 2010-11 District ANB (Budgeted)	N/A	612
f. District Debt Service Mill Value Per ANB	N/A	25.01
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.95	58.84
h. Facility Guaranteed Mill Value per ANB	31.18	68.08

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 2010)***	2,260,514,874	2,260,514,874
(b) 2010-11 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)	205,440,683.53	121,141,565.09
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.24	36.01

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	36.01
(b) 2010-11 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,441,956.99
(c) 40% of 2010-11 District special education allowable cost payment plus district prorated coop cost payment	N/A	48,653.32
(d) District's FY 2011-12 guaranteed tax base (a) x [(b) + (c)]	N/A	53,676,877.26
(e) District taxable valuation (Tax Year 2010)***	N/A	15,303,726
(f) If (d) is greater than (e), then: DISTRICT's FY2011-12 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	38,373.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2011-2012**

**Revision #1**

**Isolation Status Approved**

**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 FY2012 final budget form.

1. CERTIFIED ANB	FY 2011-2012			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 S H K-8	5	22,805.00	24,528.00	6	22,805.00	29,433.00*
2. * DIRECT STATE AID .....						23,350.39
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 (FY2011-2012):						
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 .....						146.29
Related Services Block Grant Rate [RSBG] per ANB .....						48.76
Threshold to Determine Disproportionate Costs .....						1.591395625
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						731.45
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						731.45
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						243.80
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						241.38
f(ii). District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						80.45
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						321.83
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,053.28

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**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2009-2010 allowable cost expenditures Total K-12 expenditures prorated by FY10 ANB	447.34	0.00	0.00
b. FY2009-2010 amount to avoid reversion	1,078.34	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.591395625 ) then [a - (b * 1.591395625)] * 0.4	0.00	0.00	0.00

**8. FY2012 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	46,076.35
*c. Maximum Budget Limit	56,865.29
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	46,076.35
*e. Highest Budget With A Vote	56,865.29
*f. Highest Voted Amount (8e-8d)	10,788.94

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

*a. FY 2010-2011 BASE Budget	42,683.68
*b. FY 2010-2011 Maximum Budget	52,819.60
*c. FY 2010-2011 ANB	5
*d. FY 2010-2011 Adopted General Fund Budget	42,683.68
*e. FY 2010-2011 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 2010 County Taxable Value	15,303,726	15,303,726
b. FY 2010-11 County ANB (Budgeted)	1,188	612
c. County Retirement Mill Value per ANB	12.88	25.01
<b>District</b>		
d. Tax Year 2010 District Taxable Value	1,376,516	N/A
e. FY 2010-11 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	275.30	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	26.95	58.84
h. Facility Guaranteed Mill Value per ANB	31.18	68.08

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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 2010)***	2,260,514,874	2,260,514,874
(b) 2010-11 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)	205,440,683.53	121,141,565.09
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.24	36.01

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.24	N/A
(b) 2010-11 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,039.31	N/A
(c) 40% of 2010-11 District special education allowable cost payment plus district prorated coop cost payment	321.28	N/A
(d) District's FY 2011-12 guaranteed tax base (a) x [(b) + (c)]	368,738.93	N/A
(e) District taxable valuation (Tax Year 2010)***	1,376,516	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2011-12 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.