



**PRELIMINARY BUDGET DATA SHEET  
FY 2012-2013**

**County: 29 McCone**  
**District: 0547 Circle 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 FY2013 final budget form.

1. CERTIFIED ANB	FY 2012-2013			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 CIRCLE K-6	108	23,402.00	542,516.40	112	23,402.00	562,564.80*	
M1 CIRCLE 7-8	44	66,275.00	283,063.00	42	66,275.00	270,217.50*	
<b>2. * DIRECT STATE AID</b> .....							412,339.31
<b>3. Quality Educator</b> .....							43,381.96
<b>4. At Risk Student</b> .....							5,044.77
<b>5. * Indian Education For All</b> .....							3,141.60
<b>6. American Indian Achievement Gap</b> .....							1,400.00
<b>7. SPECIAL EDUCATION FUNDING (FY2012-2013):</b>							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
<b>Block Grant Eligibility Status?</b> .....							Yes
<b>Block Grant Rates</b>							
Instructional Block Grant Rate [IBG] per ANB .....							150.13
Related Services Block Grant Rate [RSBG] per ANB .....							50.04
Threshold to Determine Disproportionate Costs .....							1.702039380
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							22,819.76
* 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] .....							22,819.76
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							7,606.08
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							7,530.52
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] .....							2,510.01
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							10,040.53
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							32,860.29

County: 29 McCone  
 District: 0547 Circle Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2010-2011 allowable cost expenditures Total K-12 expenditures prorated by FY11 ANB	55,986.66	0.00	0.00
b. FY2010-2011 amount to avoid reversion	34,047.65	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.702039380 ) then [a - (b * 1.702039380)] * 0.4	0.00	0.00	0.00

**8. FY2013 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	85%
*b. BASE Budget	825,925.87
*c. Maximum Budget Limit	1,024,109.35
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,092,829.65
*e. Highest Budget With A Vote	1,103,405.67
*f. Highest Voted Amount (8e-8d)	10,576.02

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

*a. FY 2011-2012 BASE Budget	836,301.89
*b. FY 2011-2012 Maximum Budget	1,043,738.95
*c. FY 2011-2012 ANB	156
*d. FY 2011-2012 Adopted General Fund Budget	1,103,205.67
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2007-08 and FY 2011-12	266,903.78

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2011 County Taxable Value	7,332,432	7,332,432
b. FY 2011-12 County ANB (Budgeted)	176	99
c. County Retirement Mill Value per ANB	41.66	74.06
<b>District</b>		
d. Tax Year 2011 District Taxable Value	4,636,724	N/A
e. FY 2011-12 District ANB (Budgeted)	156	N/A
f. District Debt Service Mill Value Per ANB	29.72	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	27.80	62.41
h. Facility Guaranteed Mill Value per ANB	32.17	72.21

County: 29 McCone  
 District: 0547 Circle 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 2011)***	2,345,121,343	2,345,121,343
(b) 2011-12 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)	204,500,355.19	117,528,405.23
(c) GTB ratio: [(a) divided by (b)] x 193.00%	22.13	38.51

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	22.13	N/A
(b) 2011-12 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	323,500.14	N/A
(c) 40% of 2011-12 District special education allowable cost payment plus district prorated coop cost payment	16,100.58	N/A
(d) District's FY 2012-13 guaranteed tax base (a) x [(b) + (c)]	7,515,363.93	N/A
(e) District taxable valuation (Tax Year 2011)***	4,636,724	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2012-13 GTB subsidy per BASE mill [(d) - (e)] x .001	2,879.00	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 2012-2013**

**County: 29 McCone**  
**District: 0548 Circle 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 FY2013 final budget form.

1. CERTIFIED ANB	FY 2012-2013			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 CIRCLE HS 9-12	91	260,099.00	584,356.50	95	260,099.00	609,947.50*
2. * DIRECT STATE AID .....						388,910.79
3. Quality Educator .....						27,335.41
4. At Risk Student .....						1,785.80
5. * Indian Education For All .....						1,938.00
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2012-2013):						
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 .....						150.13
Related Services Block Grant Rate [RSBG] per ANB .....						50.04
Threshold to Determine Disproportionate Costs .....						1.702039380
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						13,661.83
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						9,078.27
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						22,740.10
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						4,553.64
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						4,508.40
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] .....						1,502.70
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						6,011.10
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						19,672.93

County: 29 McCone  
 District: 0548 Circle H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2010-2011 allowable cost expenditures Total K-12 expenditures prorated by FY11 ANB	0.00	58,130.34	0.00
b. FY2010-2011 amount to avoid reversion	0.00	20,818.95	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.702039380 ) then [a - (b * 1.702039380)] * 0.4	0.00	9,078.27	0.00

**8. FY2013 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	760,754.01
*c. Maximum Budget Limit	951,139.55
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	957,209.61
*e. Highest Budget With A Vote	971,654.52
*f. Highest Voted Amount (8e-8d)	14,444.91

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

*a. FY 2011-2012 BASE Budget	775,904.73
*b. FY 2011-2012 Maximum Budget	971,313.82
*c. FY 2011-2012 ANB	99
*d. FY 2011-2012 Adopted General Fund Budget	971,313.82
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2007-08 and FY 2011-12	196,455.60

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2011 County Taxable Value	7,332,432	7,332,432
b. FY 2011-12 County ANB (Budgeted)	176	99
c. County Retirement Mill Value per ANB	41.66	74.06
<b>District</b>		
d. Tax Year 2011 District Taxable Value	N/A	7,332,432
e. FY 2011-12 District ANB (Budgeted)	N/A	99
f. District Debt Service Mill Value Per ANB	N/A	74.06
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	27.80	62.41
h. Facility Guaranteed Mill Value per ANB	32.17	72.21

County: 29 McCone  
 District: 0548 Circle 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 2011)***	2,345,121,343	2,345,121,343
(b) 2011-12 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)	204,500,355.19	117,528,405.23
(c) GTB ratio: [(a) divided by (b)] x 193.00%	22.13	38.51

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	38.51
(b) 2011-12 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	311,181.68
(c) 40% of 2011-12 District special education allowable cost payment plus district prorated coop cost payment	N/A	12,734.80
(d) District's FY 2012-13 guaranteed tax base (a) x [(b) + (c)]	N/A	12,474,023.64
(e) District taxable valuation (Tax Year 2011)***	N/A	7,332,432
(f) If (d) is greater than (e), then: DISTRICT's FY2012-13 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	5,142.00

\*\*\* 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 2012-2013**

**County: 29 McCone**  
**District: 0566 Vida 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 FY2013 final budget form.

1. CERTIFIED ANB	FY 2012-2013			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 VIDA K-8	12	23,402.00	60,394.80	11	23,402.00	55,363.00*
E2 Prairie Elk Colony School	7	23,402.00	35,233.80	9	23,402.00	45,298.80*
2. * DIRECT STATE AID .....						65,917.22
3. Quality Educator .....						6,692.40
4. At Risk Student .....						738.73
5. * Indian Education For All .....						408.00
6. American Indian Achievement Gap .....						200.00
7. SPECIAL EDUCATION FUNDING (FY2012-2013):						
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 .....						150.13
Related Services Block Grant Rate [RSBG] per ANB .....						50.04
Threshold to Determine Disproportionate Costs .....						1.702039380
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						2,852.47
* 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] .....						2,852.47
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						950.76
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						941.32
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] .....						313.75
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						1,255.07
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						4,107.54

County: 29 McCone  
 District: 0566 Vida Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2010-2011 allowable cost expenditures Total K-12 expenditures prorated by FY11 ANB	3,903.55	0.00	0.00
b. FY2010-2011 amount to avoid reversion	3,903.55	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.702039380 ) then [a - (b * 1.702039380)] * 0.4	0.00	0.00	0.00

**8. FY2013 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	130,385.53
*c. Maximum Budget Limit	161,209.82
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	158,228.69
*e. Highest Budget With A Vote	161,209.82
*f. Highest Voted Amount (8e-8d)	2,981.13

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

*a. FY 2011-2012 BASE Budget	128,438.33
*b. FY 2011-2012 Maximum Budget	158,802.78
*c. FY 2011-2012 ANB	20
*d. FY 2011-2012 Adopted General Fund Budget	156,281.49
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2007-08 and FY 2011-12	27,843.16

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2011 County Taxable Value	7,332,432	7,332,432
b. FY 2011-12 County ANB (Budgeted)	176	99
c. County Retirement Mill Value per ANB	41.66	74.06
<b>District</b>		
d. Tax Year 2011 District Taxable Value	2,695,708	N/A
e. FY 2011-12 District ANB (Budgeted)	20	N/A
f. District Debt Service Mill Value Per ANB	134.79	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	27.80	62.41
h. Facility Guaranteed Mill Value per ANB	32.17	72.21

County: 29 McCone  
 District: 0566 Vida 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 2011)***	2,345,121,343	2,345,121,343
(b) 2011-12 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)	204,500,355.19	117,528,405.23
(c) GTB ratio: [(a) divided by (b)] x 193.00%	22.13	38.51

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	22.13	N/A
(b) 2011-12 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	51,237.24	N/A
(c) 40% of 2011-12 District special education allowable cost payment plus district prorated coop cost payment	1,525.55	N/A
(d) District's FY 2012-13 guaranteed tax base (a) x [(b) + (c)]	1,167,640.54	N/A
(e) District taxable valuation (Tax Year 2011)***	2,695,708	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2012-13 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.