



**PRELIMINARY BUDGET DATA SHEET**  
**FY 2013-2014**

**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 FY2014 final budget form.

1. CERTIFIED ANB	FY 2013-2014			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 MILES CITY K-6	819	23,593.00	4,089,430.80	829	23,593.00	4,138,533.80*
M1 MILES CITY 7-8	251	66,816.00	1,615,059.50	252	66,816.00	1,621,431.00*
2. * DIRECT STATE AID .....						2,615,117.09
3. Quality Educator .....						264,082.10
4. At Risk Student .....						31,264.50
5. * Indian Education For All .....						22,052.40
6. American Indian Achievement Gap .....						5,000.00
7. SPECIAL EDUCATION FUNDING (FY2013-2014):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.09
Related Services Block Grant Rate [RSBG] per ANB .....						49.69
Threshold to Determine Disproportionate Costs .....						1.754957254
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						159,526.30
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						53,168.30
c. Reimbursement for Disproportionate Costs .....						81,574.57
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						294,269.17
<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] .....						52,643.68
f(ii). District's Required Match for RSBG [7b X 0.33] .....						17,545.54
* 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)] .....						70,189.22
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						282,883.82

County: 09 Custer  
 District: 0172 Miles City Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	713,688.92	0.00	0.00
b. FY2011-2012 amount to avoid reversion	290,464.34	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.754957254 ) then [a - (b * 1.754957254)] * 0.4	81,574.57	0.00	0.00

**8. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	5,414,674.88
*c. Maximum Budget Limit	6,761,311.14
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	6,656,314.82
*e. Highest Budget With A Vote	6,761,311.14
*f. Highest Voted Amount (8e-8d)	104,996.32

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

*a. FY 2012-2013 BASE Budget	5,453,048.82
*b. FY 2012-2013 Maximum Budget	6,812,453.96
*c. FY 2012-2013 ANB	1,083
*d. FY 2012-2013 Adopted General Fund Budget	6,694,688.76
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13	1,241,639.94

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2012 County Taxable Value	16,314,048	16,314,048
b. FY 2012-13 County ANB (Budgeted)	1,223	544
c. County Retirement Mill Value per ANB	13.34	29.99
<b>District</b>		
d. Tax Year 2012 District Taxable Value	9,349,142	N/A
e. FY 2012-13 District ANB (Budgeted)	1,083	N/A
f. District Debt Service Mill Value Per ANB	8.63	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.90	N/A
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	2,069,163.86	N/A
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	124,716.23	N/A
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	48,045,973.97	N/A
(e) District taxable valuation (Tax Year 2012)***	9,349,142	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 GTB subsidy per BASE mill [(d) - (e)] x .001	38,697.00	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 2013-2014**

**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 FY2014 final budget form.

1. CERTIFIED ANB	FY 2013-2014			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KIRCHER K-8	29	23,593.00	147,093.80	32	23,593.00	162,300.80*
2. * DIRECT STATE AID .....						83,094.53
3. Quality Educator .....						9,126.00
4. At Risk Student .....						1,138.63
5. * Indian Education For All .....						652.80
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2013-2014):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.09
Related Services Block Grant Rate [RSBG] per ANB .....						49.69
Threshold to Determine Disproportionate Costs .....						1.754957254
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						4,323.61
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						6,463.69
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						10,787.30
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,441.01
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						1,426.79
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] .....						475.53
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						1,902.32
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						6,225.93

County: 09 Custer  
 District: 0173 Kircher Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	28,714.37	0.00	0.00
b. FY2011-2012 amount to avoid reversion	7,154.10	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.754957254 ) then [a - (b * 1.754957254)] * 0.4	6,463.69	0.00	0.00

**8. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	175,311.09
*c. Maximum Budget Limit	219,826.84
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	204,441.09
*e. Highest Budget With A Vote	220,163.91
*f. Highest Voted Amount (8e-8d)	15,722.82

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

*a. FY 2012-2013 BASE Budget	190,810.92
*b. FY 2012-2013 Maximum Budget	239,278.64
*c. FY 2012-2013 ANB	34
*d. FY 2012-2013 Adopted General Fund Budget	219,940.92
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13	29,130.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2012 County Taxable Value	16,314,048	16,314,048
b. FY 2012-13 County ANB (Budgeted)	1,223	544
c. County Retirement Mill Value per ANB	13.34	29.99
<b>District</b>		
d. Tax Year 2012 District Taxable Value	2,340,712	N/A
e. FY 2012-13 District ANB (Budgeted)	34	N/A
f. District Debt Service Mill Value Per ANB	68.84	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.90	N/A
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	69,198.87	N/A
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	6,174.38	N/A
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	1,650,674.18	N/A
(e) District taxable valuation (Tax Year 2012)***	2,340,712	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 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 2013-2014**

**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 FY2014 final budget form.

1. CERTIFIED ANB	FY 2013-2014			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 RIVERVIEW K-8	8	23,593.00	40,594.40*	7	23,593.00	35,520.80
2. * DIRECT STATE AID .....						28,691.77
3. Quality Educator .....						3,042.00
4. At Risk Student .....						0.00
5. * Indian Education For All .....						163.20
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2013-2014):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.09
Related Services Block Grant Rate [RSBG] per ANB .....						49.69
Threshold to Determine Disproportionate Costs .....						1.754957254
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,192.72
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						1,259.59
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						2,452.31
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						397.52
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						393.60
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] .....						131.18
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						524.78
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,717.50

County: 09 Custer  
 District: 0177 Trail Creek Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	5,431.74	0.00	0.00
b. FY2011-2012 amount to avoid reversion	1,300.75	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.754957254 ) then [a - (b * 1.754957254)] * 0.4	1,259.59	0.00	0.00

**8. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	58,147.36
*c. Maximum Budget Limit	72,694.74
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	63,147.36
*e. Highest Budget With A Vote	72,694.74
*f. Highest Voted Amount (8e-8d)	9,547.38

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

*a. FY 2012-2013 BASE Budget	52,755.71
*b. FY 2012-2013 Maximum Budget	65,705.68
*c. FY 2012-2013 ANB	7
*d. FY 2012-2013 Adopted General Fund Budget	57,755.71
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13	5,000.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2012 County Taxable Value	16,314,048	16,314,048
b. FY 2012-13 County ANB (Budgeted)	1,223	544
c. County Retirement Mill Value per ANB	13.34	29.99
<b>District</b>		
d. Tax Year 2012 District Taxable Value	376,193	N/A
e. FY 2012-13 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value Per ANB	53.74	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.90	N/A
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	20,867.17	N/A
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	751.47	N/A
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	473,448.22	N/A
(e) District taxable valuation (Tax Year 2012)***	376,193	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 GTB subsidy per BASE mill [(d) - (e)] x .001	97.00	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 2013-2014**

**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 FY2014 final budget form.

1. CERTIFIED ANB	FY 2013-2014			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SPRING CREEK K-8	5	23,593.00	25,373.00*	5	23,593.00	25,373.00
2. * DIRECT STATE AID .....						21,887.80
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 (FY2013-2014):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.09
Related Services Block Grant Rate [RSBG] per ANB .....						49.69
Threshold to Determine Disproportionate Costs .....						1.754957254
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						745.45
* 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] .....						745.45
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						248.45
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						246.00
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] .....						81.99
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						327.99
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,073.44

County: 09 Custer  
 District: 0179 Spring Creek Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	870.16	0.00	0.00
b. FY2011-2012 amount to avoid reversion	867.17	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.754957254 ) then [a - (b * 1.754957254)] * 0.4	0.00	0.00	0.00

**8. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	43,459.81
*c. Maximum Budget Limit	53,600.88
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	43,459.81
*e. Highest Budget With A Vote	53,600.88
*f. Highest Voted Amount (8e-8d)	10,141.07

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

*a. FY 2012-2013 BASE Budget	43,237.59
*b. FY 2012-2013 Maximum Budget	53,311.03
*c. FY 2012-2013 ANB	5
*d. FY 2012-2013 Adopted General Fund Budget	43,237.59
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2012 County Taxable Value	16,314,048	16,314,048
b. FY 2012-13 County ANB (Budgeted)	1,223	544
c. County Retirement Mill Value per ANB	13.34	29.99
<b>District</b>		
d. Tax Year 2012 District Taxable Value	610,447	N/A
e. FY 2012-13 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	122.09	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.90	N/A
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,285.00	N/A
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	320.27	N/A
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	385,555.41	N/A
(e) District taxable valuation (Tax Year 2012)***	610,447	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 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 2013-2014**

**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 FY2014 final budget form.

1. CERTIFIED ANB	FY 2013-2014			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E2 KNOWLTON K-8	4	23,593.00	20,298.80*	4	23,593.00	20,298.80
2. * DIRECT STATE AID .....						9,809.82
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 (FY2013-2014):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.09
Related Services Block Grant Rate [RSBG] per ANB .....						49.69
Threshold to Determine Disproportionate Costs .....						1.754957254
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						596.36
* 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] .....						596.36
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						198.76
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						196.80
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] .....						65.59
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						262.39
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						858.75

County: 09 Custer  
 District: 0182 Cottonwood Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	690.37	0.00	0.00
b. FY2011-2012 amount to avoid reversion	650.37	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.754957254 ) then [a - (b * 1.754957254)] * 0.4	0.00	0.00	0.00

**8. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	39,169.85
*c. Maximum Budget Limit	48,226.50
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	39,169.85
*e. Highest Budget With A Vote	48,226.50
*f. Highest Voted Amount (8e-8d)	9,056.65

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

*a. FY 2012-2013 BASE Budget	39,176.23
*b. FY 2012-2013 Maximum Budget	48,234.83
*c. FY 2012-2013 ANB	4
*d. FY 2012-2013 Adopted General Fund Budget	39,176.23
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2012 County Taxable Value	16,314,048	16,314,048
b. FY 2012-13 County ANB (Budgeted)	1,223	544
c. County Retirement Mill Value per ANB	13.34	29.99
<b>District</b>		
d. Tax Year 2012 District Taxable Value	677,108	N/A
e. FY 2012-13 District ANB (Budgeted)	4	N/A
f. District Debt Service Mill Value Per ANB	169.28	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.90	N/A
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	15,493.81	N/A
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	320.27	N/A
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	346,328.35	N/A
(e) District taxable valuation (Tax Year 2012)***	677,108	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 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 2013-2014**

**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 FY2014 final budget form.

1. CERTIFIED ANB	FY 2013-2014			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KINSEY K-8	72	23,593.00	364,888.80	74	23,593.00	375,009.80*
2. * DIRECT STATE AID .....						178,175.45
3. Quality Educator .....						18,252.00
4. At Risk Student .....						995.72
5. * Indian Education For All .....						1,509.60
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2013-2014):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.09
Related Services Block Grant Rate [RSBG] per ANB .....						49.69
Threshold to Determine Disproportionate Costs .....						1.754957254
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						10,734.48
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						4,778.84
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						15,513.32
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,577.68
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						3,542.38
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] .....						1,180.63
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						4,723.01
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						15,457.49

County: 09 Custer  
 District: 0187 Kinsey Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	43,144.72	0.00	0.00
b. FY2011-2012 amount to avoid reversion	17,776.85	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.754957254 ) then [a - (b * 1.754957254)] * 0.4	4,778.84	0.00	0.00

**8. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	362,789.28
*c. Maximum Budget Limit	453,964.44
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	367,462.76
*e. Highest Budget With A Vote	453,964.44
*f. Highest Voted Amount (8e-8d)	86,501.68

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

*a. FY 2012-2013 BASE Budget	379,999.38
*b. FY 2012-2013 Maximum Budget	475,446.62
*c. FY 2012-2013 ANB	78
*d. FY 2012-2013 Adopted General Fund Budget	384,672.86
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13	4,673.48

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2012 County Taxable Value	16,314,048	16,314,048
b. FY 2012-13 County ANB (Budgeted)	1,223	544
c. County Retirement Mill Value per ANB	13.34	29.99
<b>District</b>		
d. Tax Year 2012 District Taxable Value	1,145,246	N/A
e. FY 2012-13 District ANB (Budgeted)	78	N/A
f. District Debt Service Mill Value Per ANB	14.68	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.90	N/A
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	147,851.37	N/A
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	7,785.84	N/A
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	3,408,454.90	N/A
(e) District taxable valuation (Tax Year 2012)***	1,145,246	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 GTB subsidy per BASE mill [(d) - (e)] x .001	2,263.00	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 2013-2014**

**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 FY2014 final budget form.

1. CERTIFIED ANB	FY 2013-2014			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 S Y K-8	8	23,593.00	40,594.40*	7	23,593.00	35,520.80
2. * DIRECT STATE AID .....						28,691.77
3. Quality Educator .....						3,042.00
4. At Risk Student .....						0.00
5. * Indian Education For All .....						163.20
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2013-2014):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.09
Related Services Block Grant Rate [RSBG] per ANB .....						49.69
Threshold to Determine Disproportionate Costs .....						1.754957254
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,192.72
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						1,192.72
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						397.52
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						393.60
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] .....						131.18
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						524.78
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,717.50

County: 09 Custer  
 District: 0189 S Y Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	1,105.95	0.00	0.00
b. FY2011-2012 amount to avoid reversion	1,083.96	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.754957254 ) then [a - (b * 1.754957254)] * 0.4	0.00	0.00	0.00

**8. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	56,383.94
*c. Maximum Budget Limit	69,778.00
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	56,383.94
*e. Highest Budget With A Vote	69,778.00
*f. Highest Voted Amount (8e-8d)	13,394.06

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

*a. FY 2012-2013 BASE Budget	52,087.23
*b. FY 2012-2013 Maximum Budget	64,400.40
*c. FY 2012-2013 ANB	7
*d. FY 2012-2013 Adopted General Fund Budget	52,087.23
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2012 County Taxable Value	16,314,048	16,314,048
b. FY 2012-13 County ANB (Budgeted)	1,223	544
c. County Retirement Mill Value per ANB	13.34	29.99
<b>District</b>		
d. Tax Year 2012 District Taxable Value	433,639	N/A
e. FY 2012-13 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value Per ANB	61.95	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.90	N/A
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	20,867.17	N/A
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	560.48	N/A
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	469,265.54	N/A
(e) District taxable valuation (Tax Year 2012)***	433,639	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 GTB subsidy per BASE mill [(d) - (e)] x .001	36.00	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 2013-2014**

**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 FY2014 final budget form.

1. CERTIFIED ANB	FY 2013-2014			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 CUSTER CO HS 9-12	486	262,224.00	3,098,614.50	516	262,224.00	3,286,017.00*
2. * DIRECT STATE AID .....						1,586,063.73
3. Quality Educator .....						119,425.88
4. At Risk Student .....						10,415.01
5. * Indian Education For All .....						10,526.40
6. American Indian Achievement Gap .....						2,600.00
7. SPECIAL EDUCATION FUNDING (FY2013-2014):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.09
Related Services Block Grant Rate [RSBG] per ANB .....						49.69
Threshold to Determine Disproportionate Costs .....						1.754957254
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						72,457.74
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						24,149.34
c. Reimbursement for Disproportionate Costs .....						9,378.95
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						105,986.03
<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] .....						23,911.05
f(ii). District's Required Match for RSBG [7b X 0.33] .....						7,969.28
* 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)] .....						31,880.33
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						128,487.41

County: 09 Custer  
 District: 0192 Custer County H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	0.00	281,134.77	0.00
b. FY2011-2012 amount to avoid reversion	0.00	146,834.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.754957254 ) then [a - (b * 1.754957254)] * 0.4	0.00	9,378.95	0.00

**8. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	3,129,940.53
*c. Maximum Budget Limit	3,903,180.35
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	3,989,484.97
*e. Highest Budget With A Vote	4,161,027.95
*f. Highest Voted Amount (8e-8d)	171,542.98

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

*a. FY 2012-2013 BASE Budget	3,301,483.51
*b. FY 2012-2013 Maximum Budget	4,121,442.85
*c. FY 2012-2013 ANB	544
*d. FY 2012-2013 Adopted General Fund Budget	4,161,027.95
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13	859,544.44

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2012 County Taxable Value	16,314,048	16,314,048
b. FY 2012-13 County ANB (Budgeted)	1,223	544
c. County Retirement Mill Value per ANB	13.34	29.99
<b>District</b>		
d. Tax Year 2012 District Taxable Value	N/A	16,314,048
e. FY 2012-13 District ANB (Budgeted)	N/A	544
f. District Debt Service Mill Value Per ANB	N/A	29.99
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	39.09
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,314,128.63
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	N/A	50,273.69
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	N/A	53,334,486.69
(e) District taxable valuation (Tax Year 2012)***	N/A	16,314,048
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	37,020.00

\*\*\* 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 2013-2014**

**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 FY2014 final budget form.

1. CERTIFIED ANB	FY 2013-2014			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 S H K-8	7	23,593.00	35,520.80*	6	23,593.00	30,447.00
2. * DIRECT STATE AID .....						26,423.87
3. Quality Educator .....						0.00
4. At Risk Student .....						0.00
5. * Indian Education For All .....						142.80
6. American Indian Achievement Gap .....						0.00
7. SPECIAL EDUCATION FUNDING (FY2013-2014):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						149.09
Related Services Block Grant Rate [RSBG] per ANB .....						49.69
Threshold to Determine Disproportionate Costs .....						1.754957254
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,043.63
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						1,043.63
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						347.83
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						344.40
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] .....						114.78
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						459.18
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,502.81

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**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2011-2012 allowable cost expenditures Total K-12 expenditures prorated by FY12 ANB	1,099.95	0.00	0.00
b. FY2011-2012 amount to avoid reversion	1,083.96	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.754957254 ) then [a - (b * 1.754957254)] * 0.4	0.00	0.00	0.00

**8. FY2014 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	49,034.05
*c. Maximum Budget Limit	61,343.83
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	49,034.05
*e. Highest Budget With A Vote	61,343.83
*f. Highest Voted Amount (8e-8d)	12,309.78

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

*a. FY 2012-2013 BASE Budget	43,467.79
*b. FY 2012-2013 Maximum Budget	53,861.50
*c. FY 2012-2013 ANB	5
*d. FY 2012-2013 Adopted General Fund Budget	43,467.79
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2008-09 and FY 2012-13	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2012 County Taxable Value	16,314,048	16,314,048
b. FY 2012-13 County ANB (Budgeted)	1,223	544
c. County Retirement Mill Value per ANB	13.34	29.99
<b>District</b>		
d. Tax Year 2012 District Taxable Value	1,554,327	N/A
e. FY 2012-13 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	310.87	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.12	65.01
h. Facility Guaranteed Mill Value per ANB	32.54	75.22

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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 2012)***	2,396,220,006	2,396,220,006
(b) 2012-13 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)	211,200,765.35	118,318,472.27
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.90	39.09

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.90	N/A
(b) 2012-13 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,285.00	N/A
(c) 40% of 2012-13 District special education allowable cost payment plus district prorated coop cost payment	400.34	N/A
(d) District's FY 2013-14 guaranteed tax base (a) x [(b) + (c)]	387,308.95	N/A
(e) District taxable valuation (Tax Year 2012)***	1,554,327	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2013-14 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.