



**PRELIMINARY BUDGET DATA SHEET**  
**FY 2016-2017**

**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 FY2017 final budget form.

| 1. CERTIFIED ANB   | FY 2016-2017 |            |                    | 3 Year Avg ANB       |            |                    |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|
|  | *Budget Unit | ANB        | *Basic Entitlement | *Per ANB Entitlement | ANB        | *Basic Entitlement |
| E1 MILES CITY K-6  | 821          | 106,885.00 | 4,402,202.00*      | 820                  | 106,885.00 | 4,396,922.00       |
| M1 MILES CITY 7-8  | 259          | 101,790.00 | 1,788,524.50*      | 250                  | 101,790.00 | 1,726,937.50       |
| 2. * DIRECT STATE AID .....  |              |            |                    |                      |            | 2,860,532.47       |
| 3. Quality Educator .....  |              |            |                    |                      |            | 280,852.63         |
| 4. At Risk Student .....   |              |            |                    |                      |            | 30,304.80          |
| 5. * Indian Education For All .....  |              |            |                    |                      |            | 22,950.00          |
| 6. American Indian Achievement Gap .....   |              |            |                    |                      |            | 5,016.00           |
| 7. * Data For Achievement .....  |              |            |                    |                      |            | 21,988.80          |
| 8. SPECIAL EDUCATION FUNDING (FY2016-2017):  |              |            |                    |                      |            |                    |
| 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 .....   |              |            |                    |                      |            | 150.65             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |            |                    |                      |            | 50.21              |
| Threshold to Determine Disproportionate Costs .....  |              |            |                    |                      |            | 1.910596588        |
| <b>Special Education Allowable Cost Payments</b>   |              |            |                    |                      |            |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |            |                    |                      |            | 162,702.00         |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |            |                    |                      |            | 54,226.80          |
| c. Reimbursement for Disproportionate Costs .....  |              |            |                    |                      |            | 88,953.04          |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....  |              |            |                    |                      |            | 305,881.84         |
| <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 [8a X 0.33] .....  |              |            |                    |                      |            | 53,691.66          |
| f(ii). District's Required Match for RSBG [8b X 0.33] .....  |              |            |                    |                      |            | 17,894.84          |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....  |              |            |                    |                      |            | N/A                |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....   |              |            |                    |                      |            | 71,586.50          |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |            |                    |                      |            |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....   |              |            |                    |                      |            | 288,515.30         |

County: 09 Custer  
 District: 0172 Miles City Elem

**Reimbursement For Disproportionate Costs**

|  | EL         | HS   | K12  |
|--|------------|------|------|
| a. FY2014-2015 allowable cost expenditures<br>Total K-12 expenditures prorated by FY15 ANB                                   | 768,659.24 | 0.00 | 0.00 |
| b. FY2014-2015 amount to avoid reversion   | 285,919.41 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.910596588 ) then<br>[a - (b * 1.910596588)] * 0.4 | 88,953.04  | 0.00 | 0.00 |

**9. FY2017 BUDGET LIMITS:**

|  |              |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....  | 100%         |
| *b. BASE Budget .....  | 5,908,868.01 |
| *c. Maximum Budget Limit .....   | 7,372,277.41 |
| *d. Highest Budget Without A Vote<br>(excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 7,150,507.95 |
| *e. Highest Budget With A Vote .....   | 7,372,277.41 |
| *f. Highest Voted Amount (9e-9d) .....   | 221,769.46   |

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

|   |              |
|---|--------------|
| *a. FY 2015-2016 BASE Budget .....  | 5,726,715.23 |
| *b. FY 2015-2016 Maximum Budget .....   | 7,146,018.50 |
| *c. FY 2015-2016 ANB .....  | 1,069        |
| *d. FY 2015-2016 Adopted General Fund Budget .....                                    | 6,968,355.17 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16 .. | 1,241,639.94 |

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

|   | Elementary | High School |
|---|------------|-------------|
| <b>County</b>                               |            |             |
| a. Tax Year 2015 County Taxable Value       | 20,274,587 | 20,274,587  |
| b. FY 2015-16 County ANB (Budgeted)         | 1,207      | 560         |
| c. County Retirement Mill Value per ANB     | 16.80      | 36.20       |
| <b>District</b>                             |            |             |
| d. Tax Year 2015 District Taxable Value     | 11,499,202 | N/A         |
| e. FY 2015-16 District ANB (Budgeted)       | 1,069      | N/A         |
| f. District Debt Service Mill Value per ANB | 10.76      | N/A         |
| <b>Statewide</b>                            |            |             |
| g. Statewide Retirement Mill Value per ANB  | 29.10      | 71.21       |
| h. Facility Guaranteed Mill Value per ANB   | 33.67      | 82.39       |

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 2015)***   | 2,568,055,357     | 2,568,055,357      |
| (b) 2015-16 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 236,378,805.54    | 124,569,692.86     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 20.97             | 39.79              |

| <b>II. DISTRICT GTB SUBSIDY:</b>  | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)  | 20.97             | N/A                |
| (b) 2015-16 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 2,191,440.91      | N/A                |
| (c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment         | 118,462.46        | N/A                |
| (d) District's FY 2016-17 guaranteed tax base<br>(a) x [(b) + (c)]  | 48,438,673.67     | N/A                |
| (e) District taxable valuation (Tax Year 2015)***   | 11,499,202        | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2016-17 GTB subsidy per BASE mill<br>[(d) - (e)] x .001         | 36,939.00         | 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 2016-2017

**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 FY2017 final budget form.

| 1. CERTIFIED ANB   | FY 2016-2017 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 KIRCHER K-8   | 33           | 50,895.00 | 179,546.40         | 34                   | 50,895.00 | 184,983.80*        |
| 2. * DIRECT STATE AID .....  |              |           |                    |                      |           | 105,437.82         |
| 3. Quality Educator .....  |              |           |                    |                      |           | 8,873.20           |
| 4. At Risk Student .....   |              |           |                    |                      |           | 2,060.71           |
| 5. * Indian Education For All .....  |              |           |                    |                      |           | 722.50             |
| 6. American Indian Achievement Gap .....   |              |           |                    |                      |           | 1,463.00           |
| 7. * Data For Achievement .....  |              |           |                    |                      |           | 692.24             |
| 8. SPECIAL EDUCATION FUNDING (FY2016-2017):  |              |           |                    |                      |           |                    |
| 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 .....   |              |           |                    |                      |           | 150.65             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           | 50.21              |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           | 1.910596588        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           | 4,971.45           |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |           |                    |                      |           | N/A                |
| c. Reimbursement for Disproportionate Costs .....  |              |           |                    |                      |           | 1,724.89           |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....  |              |           |                    |                      |           | 6,696.34           |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           | 1,656.93           |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [8a X 0.33] .....  |              |           |                    |                      |           | 1,640.58           |
| f(ii). District's Required Match for RSBG [8b X 0.33] .....  |              |           |                    |                      |           | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....  |              |           |                    |                      |           | 546.79             |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....   |              |           |                    |                      |           | 2,187.37           |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....   |              |           |                    |                      |           | 7,158.82           |

County: 09 Custer  
 District: 0173 Kircher Elem

**Reimbursement For Disproportionate Costs**

|  | EL        | HS   | K12  |
|--|-----------|------|------|
| a. FY2014-2015 allowable cost expenditures<br>Total K-12 expenditures prorated by FY15 ANB                                   | 17,297.48 | 0.00 | 0.00 |
| b. FY2014-2015 amount to avoid reversion   | 6,796.44  | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.910596588 ) then<br>[a - (b * 1.910596588)] * 0.4 | 1,724.89  | 0.00 | 0.00 |

**9. FY2017 BUDGET LIMITS:**

|  |            |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]  | 75%        |
| *b. BASE Budget  | 212,552.34 |
| *c. Maximum Budget Limit   | 262,651.74 |
| *d. Highest Budget Without A Vote<br>(excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 241,682.34 |
| *e. Highest Budget With A Vote   | 262,651.74 |
| *f. Highest Voted Amount (9e-9d)   | 20,969.40  |

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

|  |            |
|--|------------|
| *a. FY 2015-2016 BASE Budget   | 229,937.02 |
| *b. FY 2015-2016 Maximum Budget  | 288,215.11 |
| *c. FY 2015-2016 ANB   | 37         |
| *d. FY 2015-2016 Adopted General Fund Budget                                       | 255,169.22 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16 | 29,130.00  |

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

|   | Elementary | High School |
|---|------------|-------------|
| <b>County</b>                               |            |             |
| a. Tax Year 2015 County Taxable Value       | 20,274,587 | 20,274,587  |
| b. FY 2015-16 County ANB (Budgeted)         | 1,207      | 560         |
| c. County Retirement Mill Value per ANB     | 16.80      | 36.20       |
| <b>District</b>                             |            |             |
| d. Tax Year 2015 District Taxable Value     | 2,380,012  | N/A         |
| e. FY 2015-16 District ANB (Budgeted)       | 37         | N/A         |
| f. District Debt Service Mill Value per ANB | 64.32      | N/A         |
| <b>Statewide</b>                            |            |             |
| g. Statewide Retirement Mill Value per ANB  | 29.10      | 71.21       |
| h. Facility Guaranteed Mill Value per ANB   | 33.67      | 82.39       |

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 2015)***   | 2,568,055,357     | 2,568,055,357      |
| (b) 2015-16 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 236,378,805.54    | 124,569,692.86     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 20.97             | 39.79              |

  

| <b>II. DISTRICT GTB SUBSIDY:</b>  | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)  | 20.97             | N/A                |
| (b) 2015-16 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 87,453.21         | N/A                |
| (c) 40% of 2015-16 District special education allowable cost payment plus<br>district prorated coop cost payment      | 5,819.69          | N/A                |
| (d) District's FY 2016-17 guaranteed tax base<br>(a) x [(b) + (c)]  | 1,955,932.71      | N/A                |
| (e) District taxable valuation (Tax Year 2015)***   | 2,380,012         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2016-17 GTB subsidy per BASE mill<br>[(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 2016-2017**

**Revision #1**

**Attachment of Cottonwood EI**

**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 FY2017 final budget form.

| 1. CERTIFIED ANB   | FY 2016-2017 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 RIVERVIEW K-8   | 12           | 50,895.00 | 65,314.80*         | 12                   | 50,895.00 | 65,314.80          |
| 2. * DIRECT STATE AID .....  |              |           |                    |                      |           | 51,945.78          |
| 3. Quality Educator .....  |              |           |                    |                      |           | 3,169.00           |
| 4. At Risk Student .....   |              |           |                    |                      |           | 0.00               |
| 5. * Indian Education For All .....  |              |           |                    |                      |           | 255.00             |
| 6. American Indian Achievement Gap .....   |              |           |                    |                      |           | 0.00               |
| 7. * Data For Achievement .....  |              |           |                    |                      |           | 244.32             |
| 8. SPECIAL EDUCATION FUNDING (FY2016-2017):  |              |           |                    |                      |           |                    |
| 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 .....   |              |           |                    |                      |           | 150.65             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           | 50.21              |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           | 1.910596588        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           | 1,807.80           |
| * 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) [8a + 8b + 8c] .....  |              |           |                    |                      |           | 1,807.80           |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           | 602.52             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [8a X 0.33] .....  |              |           |                    |                      |           | 596.57             |
| f(ii). District's Required Match for RSBG [8b X 0.33] .....  |              |           |                    |                      |           | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....  |              |           |                    |                      |           | 198.83             |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....   |              |           |                    |                      |           | 795.40             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....   |              |           |                    |                      |           | 2,603.20           |

County: 09 Custer  
 District: 0177 Trail Creek Elem

**Reimbursement For Disproportionate Costs**

|  | <u>EL</u> | <u>HS</u> | <u>K12</u> |
|--|-----------|-----------|------------|
| a. FY2014-2015 allowable cost expenditures<br>Total K-12 expenditures prorated by FY15 ANB                                   | 3,318.69  | 0.00      | 0.00       |
| b. FY2014-2015 amount to avoid reversion   | 1,973.16  | 0.00      | 0.00       |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.910596588 ) then<br>[a - (b * 1.910596588)] * 0.4 | 0.00      | 0.00      | 0.00       |

**9. FY2017 BUDGET LIMITS:**

|  |            |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]  | 100%       |
| *b. BASE Budget  | 99,408.09  |
| *c. Maximum Budget Limit   | 124,096.24 |
| *d. Highest Budget Without A Vote<br>(excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 104,408.09 |
| *e. Highest Budget With A Vote   | 124,096.24 |
| *f. Highest Voted Amount (9e-9d)   | 19,688.15  |

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

|  |            |
|--|------------|
| *a. FY 2015-2016 BASE Budget   | 102,669.43 |
| *b. FY 2015-2016 Maximum Budget  | 127,589.48 |
| *c. FY 2015-2016 ANB   | 13         |
| *d. FY 2015-2016 Adopted General Fund Budget                                       | 107,669.43 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16 | 5,000.00   |

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

|   | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| <b>County</b>                               |                   |                    |
| a. Tax Year 2015 County Taxable Value       | 20,858,247        | 20,274,587         |
| b. FY 2015-16 County ANB (Budgeted)         | 1,207             | 560                |
| c. County Retirement Mill Value per ANB     | 17.28             | 36.20              |
| <b>District</b>                             |                   |                    |
| d. Tax Year 2015 District Taxable Value     | 1,129,112         | N/A                |
| e. FY 2015-16 District ANB (Budgeted)       | 13                | N/A                |
| f. District Debt Service Mill Value per ANB | 86.85             | N/A                |
| <b>Statewide</b>                            |                   |                    |
| g. Statewide Retirement Mill Value per ANB  | 29.10             | 71.21              |
| h. Facility Guaranteed Mill Value per ANB   | 33.67             | 82.39              |

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 2015)***   | 2,568,055,357     | 2,568,055,357      |
| (b) 2015-16 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 236,378,805.54    | 124,569,692.86     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 20.97             | 39.79              |

| <b>II. DISTRICT GTB SUBSIDY:</b>  | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)  | 20.97             | N/A                |
| (b) 2015-16 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 42,186.47         | N/A                |
| (c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment         | 1,163.85          | N/A                |
| (d) District's FY 2016-17 guaranteed tax base<br>(a) x [(b) + (c)]  | 909,056.21        | N/A                |
| (e) District taxable valuation (Tax Year 2015)***   | 1,129,112         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2016-17 GTB subsidy per BASE mill<br>[(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 2016-2017**

**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 FY2017 final budget form.

| 1. CERTIFIED ANB   | FY 2016-2017 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 KINSEY K-8  | 61           | 50,895.00 | 331,718.00         | 69                   | 50,895.00 | 375,166.80*        |
| 2. * DIRECT STATE AID .....  |              |           |                    |                      |           | 190,449.62         |
| 3. Quality Educator .....  |              |           |                    |                      |           | 19,014.00          |
| 4. At Risk Student .....   |              |           |                    |                      |           | 1,074.85           |
| 5. * Indian Education For All .....  |              |           |                    |                      |           | 1,466.25           |
| 6. American Indian Achievement Gap .....   |              |           |                    |                      |           | 418.00             |
| 7. * Data For Achievement .....  |              |           |                    |                      |           | 1,404.84           |
| 8. SPECIAL EDUCATION FUNDING (FY2016-2017):  |              |           |                    |                      |           |                    |
| 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 .....   |              |           |                    |                      |           | 150.65             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           | 50.21              |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           | 1.910596588        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           | 9,189.65           |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |           |                    |                      |           | N/A                |
| c. Reimbursement for Disproportionate Costs .....  |              |           |                    |                      |           | 498.48             |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....  |              |           |                    |                      |           | 9,688.13           |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           | 3,062.81           |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [8a X 0.33] .....  |              |           |                    |                      |           | 3,032.58           |
| f(ii). District's Required Match for RSBG [8b X 0.33] .....  |              |           |                    |                      |           | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....  |              |           |                    |                      |           | 1,010.73           |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....   |              |           |                    |                      |           | 4,043.31           |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....   |              |           |                    |                      |           | 13,232.96          |

County: 09 Custer  
 District: 0187 Kinsey Elem

**Reimbursement For Disproportionate Costs**

|  | EL        | HS   | K12  |
|--|-----------|------|------|
| a. FY2014-2015 allowable cost expenditures<br>Total K-12 expenditures prorated by FY15 ANB                                   | 31,824.37 | 0.00 | 0.00 |
| b. FY2014-2015 amount to avoid reversion   | 16,004.52 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.910596588 ) then<br>[a - (b * 1.910596588)] * 0.4 | 498.48    | 0.00 | 0.00 |

**9. FY2017 BUDGET LIMITS:**

|  |            |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]  | 100%       |
| *b. BASE Budget  | 379,015.89 |
| *c. Maximum Budget Limit   | 471,878.81 |
| *d. Highest Budget Without A Vote<br>(excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 383,689.37 |
| *e. Highest Budget With A Vote   | 471,878.81 |
| *f. Highest Voted Amount (9e-9d)   | 88,189.44  |

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

|  |            |
|--|------------|
| *a. FY 2015-2016 BASE Budget   | 390,052.60 |
| *b. FY 2015-2016 Maximum Budget  | 486,760.57 |
| *c. FY 2015-2016 ANB   | 72         |
| *d. FY 2015-2016 Adopted General Fund Budget                                       | 394,726.08 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16 | 4,673.48   |

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

|   | Elementary | High School |
|---|------------|-------------|
| <b>County</b>                               |            |             |
| a. Tax Year 2015 County Taxable Value       | 20,274,587 | 20,274,587  |
| b. FY 2015-16 County ANB (Budgeted)         | 1,207      | 560         |
| c. County Retirement Mill Value per ANB     | 16.80      | 36.20       |
| <b>District</b>                             |            |             |
| d. Tax Year 2015 District Taxable Value     | 1,128,378  | N/A         |
| e. FY 2015-16 District ANB (Budgeted)       | 72         | N/A         |
| f. District Debt Service Mill Value per ANB | 15.67      | N/A         |
| <b>Statewide</b>                            |            |             |
| g. Statewide Retirement Mill Value per ANB  | 29.10      | 71.21       |
| h. Facility Guaranteed Mill Value per ANB   | 33.67      | 82.39       |

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 2015)***   | 2,568,055,357     | 2,568,055,357      |
| (b) 2015-16 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 236,378,805.54    | 124,569,692.86     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 20.97             | 39.79              |

| <b>II. DISTRICT GTB SUBSIDY:</b>  | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)  | 20.97             | N/A                |
| (b) 2015-16 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 153,394.31        | N/A                |
| (c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment         | 6,532.68          | N/A                |
| (d) District's FY 2016-17 guaranteed tax base<br>(a) x [(b) + (c)]  | 3,353,668.98      | N/A                |
| (e) District taxable valuation (Tax Year 2015)***   | 1,128,378         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2016-17 GTB subsidy per BASE mill<br>[(d) - (e)] x .001         | 2,225.00          | 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 2016-2017**

**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 FY2017 final budget form.

| 1. CERTIFIED ANB   | FY 2016-2017 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 S Y K-8   | 4            | 50,895.00 | 21,774.80          | 5                    | 50,895.00 | 27,218.00*         |
| 2. * DIRECT STATE AID .....  |              |           |                    |                      |           | 34,916.51          |
| 3. Quality Educator .....  |              |           |                    |                      |           | 3,169.00           |
| 4. At Risk Student .....   |              |           |                    |                      |           | 0.00               |
| 5. * Indian Education For All .....  |              |           |                    |                      |           | 106.25             |
| 6. American Indian Achievement Gap .....   |              |           |                    |                      |           | 0.00               |
| 7. * Data For Achievement .....  |              |           |                    |                      |           | 101.80             |
| 8. SPECIAL EDUCATION FUNDING (FY2016-2017):  |              |           |                    |                      |           |                    |
| 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 .....   |              |           |                    |                      |           | 150.65             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           | 50.21              |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           | 1.910596588        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           | 602.60             |
| * 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) [8a + 8b + 8c] .....  |              |           |                    |                      |           | 602.60             |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           | 200.84             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [8a X 0.33] .....  |              |           |                    |                      |           | 198.86             |
| f(ii). District's Required Match for RSBG [8b X 0.33] .....  |              |           |                    |                      |           | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....  |              |           |                    |                      |           | 66.28              |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....   |              |           |                    |                      |           | 265.14             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....   |              |           |                    |                      |           | 867.74             |

County: 09 Custer  
 District: 0189 S Y Elem

**Reimbursement For Disproportionate Costs**

|  | EL       | HS   | K12  |
|--|----------|------|------|
| a. FY2014-2015 allowable cost expenditures<br>Total K-12 expenditures prorated by FY15 ANB                                   | 1,258.20 | 0.00 | 0.00 |
| b. FY2014-2015 amount to avoid reversion   | 1,096.20 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.910596588 ) then<br>[a - (b * 1.910596588)] * 0.4 | 0.00     | 0.00 | 0.00 |

**9. FY2017 BUDGET LIMITS:**

|  |           |
|--|-----------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]  | 75%       |
| *b. BASE Budget  | 66,791.43 |
| *c. Maximum Budget Limit   | 82,695.23 |
| *d. Highest Budget Without A Vote<br>(excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 66,791.43 |
| *e. Highest Budget With A Vote   | 82,695.23 |
| *f. Highest Voted Amount (9e-9d)   | 15,903.80 |

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

|  |           |
|--|-----------|
| *a. FY 2015-2016 BASE Budget   | 69,953.64 |
| *b. FY 2015-2016 Maximum Budget  | 86,652.88 |
| *c. FY 2015-2016 ANB   | 6         |
| *d. FY 2015-2016 Adopted General Fund Budget                                       | 69,953.64 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16 | 0.00      |

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

|   | Elementary | High School |
|---|------------|-------------|
| <b>County</b>                               |            |             |
| a. Tax Year 2015 County Taxable Value       | 20,274,587 | 20,274,587  |
| b. FY 2015-16 County ANB (Budgeted)         | 1,207      | 560         |
| c. County Retirement Mill Value per ANB     | 16.80      | 36.20       |
| <b>District</b>                             |            |             |
| d. Tax Year 2015 District Taxable Value     | 358,142    | N/A         |
| e. FY 2015-16 District ANB (Budgeted)       | 6          | N/A         |
| f. District Debt Service Mill Value per ANB | 59.69      | N/A         |
| <b>Statewide</b>                            |            |             |
| g. Statewide Retirement Mill Value per ANB  | 29.10      | 71.21       |
| h. Facility Guaranteed Mill Value per ANB   | 33.67      | 82.39       |

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 2015)***   | 2,568,055,357     | 2,568,055,357      |
| (b) 2015-16 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 236,378,805.54    | 124,569,692.86     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 20.97             | 39.79              |

| <b>II. DISTRICT GTB SUBSIDY:</b>  | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)  | 20.97             | N/A                |
| (b) 2015-16 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 28,976.01         | N/A                |
| (c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment         | 322.56            | N/A                |
| (d) District's FY 2016-17 guaranteed tax base<br>(a) x [(b) + (c)]  | 614,391.01        | N/A                |
| (e) District taxable valuation (Tax Year 2015)***   | 358,142           | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2016-17 GTB subsidy per BASE mill<br>[(d) - (e)] x .001         | 256.00            | 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 2016-2017

**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 FY2017 final budget form.

| 1. CERTIFIED ANB   | FY 2016-2017 |            |                    | 3 Year Avg ANB       |            |                    |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|
|  | *Budget Unit | ANB        | *Basic Entitlement | *Per ANB Entitlement | ANB        | *Basic Entitlement |
| H1 CUSTER CO HS 9-12   | 567          | 305,370.00 | 3,871,759.50*      | 549                  | 305,370.00 | 3,751,317.00       |
| 2. * DIRECT STATE AID .....  |              |            |                    |                      |            | 1,867,176.89       |
| 3. Quality Educator .....  |              |            |                    |                      |            | 128,835.70         |
| 4. At Risk Student .....   |              |            |                    |                      |            | 8,488.25           |
| 5. * Indian Education For All .....  |              |            |                    |                      |            | 12,048.75          |
| 6. American Indian Achievement Gap .....   |              |            |                    |                      |            | 2,926.00           |
| 7. * Data For Achievement .....  |              |            |                    |                      |            | 11,544.12          |
| 8. SPECIAL EDUCATION FUNDING (FY2016-2017):  |              |            |                    |                      |            |                    |
| 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 .....   |              |            |                    |                      |            | 150.65             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |            |                    |                      |            | 50.21              |
| Threshold to Determine Disproportionate Costs .....  |              |            |                    |                      |            | 1.910596588        |
| <b>Special Education Allowable Cost Payments</b>   |              |            |                    |                      |            |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |            |                    |                      |            | 85,418.55          |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |            |                    |                      |            | 28,469.07          |
| c. Reimbursement for Disproportionate Costs .....  |              |            |                    |                      |            | 41,550.27          |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....  |              |            |                    |                      |            | 155,437.89         |
| <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 [8a X 0.33] .....  |              |            |                    |                      |            | 28,188.12          |
| f(ii). District's Required Match for RSBG [8b X 0.33] .....  |              |            |                    |                      |            | 9,394.79           |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....  |              |            |                    |                      |            | N/A                |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....   |              |            |                    |                      |            | 37,582.91          |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |            |                    |                      |            |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....   |              |            |                    |                      |            | 151,470.53         |

County: 09 Custer  
 District: 0192 Custer County H S

**Reimbursement For Disproportionate Costs**

|  | <u>EL</u> | <u>HS</u>  | <u>K12</u> |
|--|-----------|------------|------------|
| a. FY2014-2015 allowable cost expenditures<br>Total K-12 expenditures prorated by FY15 ANB                                   | 0.00      | 372,113.50 | 0.00       |
| b. FY2014-2015 amount to avoid reversion   | 0.00      | 140,394.80 | 0.00       |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.910596588 ) then<br>[a - (b * 1.910596588)] * 0.4 | 0.00      | 41,550.27  | 0.00       |

**9. FY2017 BUDGET LIMITS:**

|  |              |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]  | 100%         |
| *b. BASE Budget  | 3,723,159.47 |
| *c. Maximum Budget Limit   | 4,651,848.10 |
| *d. Highest Budget Without A Vote<br>(excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 4,651,848.10 |
| *e. Highest Budget With A Vote   | 4,651,848.10 |
| *f. Highest Voted Amount (9e-9d)   | 0.00         |

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

|  |              |
|--|--------------|
| *a. FY 2015-2016 BASE Budget   | 3,624,831.90 |
| *b. FY 2015-2016 Maximum Budget  | 4,533,990.81 |
| *c. FY 2015-2016 ANB   | 560          |
| *d. FY 2015-2016 Adopted General Fund Budget                                       | 4,533,990.81 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16 | 995,360.60   |

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

|   | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| <b>County</b>                               |                   |                    |
| a. Tax Year 2015 County Taxable Value       | 20,274,587        | 20,274,587         |
| b. FY 2015-16 County ANB (Budgeted)         | 1,207             | 560                |
| c. County Retirement Mill Value per ANB     | 16.80             | 36.20              |
| <b>District</b>                             |                   |                    |
| d. Tax Year 2015 District Taxable Value     | N/A               | 20,274,587         |
| e. FY 2015-16 District ANB (Budgeted)       | N/A               | 560                |
| f. District Debt Service Mill Value per ANB | N/A               | 36.20              |
| <b>Statewide</b>                            |                   |                    |
| g. Statewide Retirement Mill Value per ANB  | 29.10             | 71.21              |
| h. Facility Guaranteed Mill Value per ANB   | 33.67             | 82.39              |

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 2015)***   | 2,568,055,357     | 2,568,055,357      |
| (b) 2015-16 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 236,378,805.54    | 124,569,692.86     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 20.97             | 39.79              |

| <b>II. DISTRICT GTB SUBSIDY:</b>  | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)  | N/A               | 39.79              |
| (b) 2015-16 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | N/A               | 1,431,789.18       |
| (c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment         | N/A               | 65,297.94          |
| (d) District's FY 2016-17 guaranteed tax base<br>(a) x [(b) + (c)]  | N/A               | 59,569,096.50      |
| (e) District taxable valuation (Tax Year 2015)***   | N/A               | 20,274,587         |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2016-17 GTB subsidy per BASE mill<br>[(d) - (e)] x .001         | N/A               | 39,295.00          |

\*\*\* 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 2016-2017**

**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 FY2017 final budget form.

| 1. CERTIFIED ANB   | FY 2016-2017 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 S H K-8   | 2            | 50,895.00 | 10,887.80          | 4                    | 50,895.00 | 21,774.80*         |
| 2. * DIRECT STATE AID .....  |              |           |                    |                      |           | 32,483.40          |
| 3. Quality Educator .....  |              |           |                    |                      |           | 3,169.00           |
| 4. At Risk Student .....   |              |           |                    |                      |           | 0.00               |
| 5. * Indian Education For All .....  |              |           |                    |                      |           | 100.00             |
| 6. American Indian Achievement Gap .....   |              |           |                    |                      |           | 0.00               |
| 7. * Data For Achievement .....  |              |           |                    |                      |           | 81.44              |
| 8. SPECIAL EDUCATION FUNDING (FY2016-2017):  |              |           |                    |                      |           |                    |
| 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 .....   |              |           |                    |                      |           | 150.65             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           | 50.21              |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           | 1.910596588        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           | 301.30             |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |           |                    |                      |           | N/A                |
| c. Reimbursement for Disproportionate Costs .....  |              |           |                    |                      |           | 373.09             |
| * d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....  |              |           |                    |                      |           | 674.39             |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           | 100.42             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [8a X 0.33] .....  |              |           |                    |                      |           | 99.43              |
| f(ii). District's Required Match for RSBG [8b X 0.33] .....  |              |           |                    |                      |           | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....  |              |           |                    |                      |           | 33.14              |
| * f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....   |              |           |                    |                      |           | 132.57             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....   |              |           |                    |                      |           | 433.87             |

County: 09 Custer  
 District: 1238 S H Elem

**Reimbursement For Disproportionate Costs**

|  | EL       | HS   | K12  |
|--|----------|------|------|
| a. FY2014-2015 allowable cost expenditures<br>Total K-12 expenditures prorated by FY15 ANB                                   | 3,446.01 | 0.00 | 0.00 |
| b. FY2014-2015 amount to avoid reversion   | 1,315.44 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.910596588 ) then<br>[a - (b * 1.910596588)] * 0.4 | 373.09   | 0.00 | 0.00 |

**9. FY2017 BUDGET LIMITS:**

|  |           |
|--|-----------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]  | 100%      |
| *b. BASE Budget  | 62,470.59 |
| *c. Maximum Budget Limit   | 77,469.44 |
| *d. Highest Budget Without A Vote<br>(excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues) | 62,470.59 |
| *e. Highest Budget With A Vote   | 77,469.44 |
| *f. Highest Voted Amount (9e-9d)   | 14,998.85 |

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

|  |           |
|--|-----------|
| *a. FY 2015-2016 BASE Budget   | 65,171.48 |
| *b. FY 2015-2016 Maximum Budget  | 80,761.00 |
| *c. FY 2015-2016 ANB   | 5         |
| *d. FY 2015-2016 Adopted General Fund Budget                                       | 65,171.48 |
| *e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16 | 0.00      |

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

|   | Elementary | High School |
|---|------------|-------------|
| <b>County</b>                               |            |             |
| a. Tax Year 2015 County Taxable Value       | 20,274,587 | 20,274,587  |
| b. FY 2015-16 County ANB (Budgeted)         | 1,207      | 560         |
| c. County Retirement Mill Value per ANB     | 16.80      | 36.20       |
| <b>District</b>                             |            |             |
| d. Tax Year 2015 District Taxable Value     | 1,824,896  | N/A         |
| e. FY 2015-16 District ANB (Budgeted)       | 5          | N/A         |
| f. District Debt Service Mill Value per ANB | 364.98     | N/A         |
| <b>Statewide</b>                            |            |             |
| g. Statewide Retirement Mill Value per ANB  | 29.10      | 71.21       |
| h. Facility Guaranteed Mill Value per ANB   | 33.67      | 82.39       |

County: 09 Custer  
 District: 1238 S H 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 2015)***   | 2,568,055,357     | 2,568,055,357      |
| (b) 2015-16 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 236,378,805.54    | 124,569,692.86     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 20.97             | 39.79              |

| <b>II. DISTRICT GTB SUBSIDY:</b>  | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)  | 20.97             | N/A                |
| (b) 2015-16 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 27,088.51         | N/A                |
| (c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment         | 161.28            | N/A                |
| (d) District's FY 2016-17 guaranteed tax base<br>(a) x [(b) + (c)]  | 571,428.10        | N/A                |
| (e) District taxable valuation (Tax Year 2015)***   | 1,824,896         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2016-17 GTB subsidy per BASE mill<br>[(d) - (e)] x .001         | 0.00              | N/A                |

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