

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB		FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	MILES CITY K-6	769	14,598.00	3,298,394.80	792	14,598.00	3,395,224.80
M1	MILES CITY 7-8	304	63,076.44	1,674,508.00	301	63,076.44	1,658,209.00
2. * DIRECT STATE AID .....							2,293,605.38
3. FY2006 BUDGET LIMITS							
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						83%
* b.	BASE Budget .....						4,390,514.31
* c.	Maximum Budget Limit .....						5,504,464.47
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						5,427,668.69
* e.	Highest Budget With A Vote .....						5,504,464.47
* f.	Highest Voted Amount (3e-3d) .....						76,795.78
4. PRIOR YEAR INFORMATION FOR BUDGETING:							
* a.	FY 2004-2005 BASE Budget .....						4,148,620.62
* b.	FY 2004-2005 Maximum Budget .....						5,185,775.77
* c.	FY 2004-2005 ANB .....						1102
* d.	FY 2004-2005 Adopted General Fund Budget .....						5,185,775.00
* e.	FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						1,037,154.38
* f.	FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):							
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 .....							138.71
Related Services Block Grant Rate [RSBG] per ANB .....							46.23
Threshold to Determine Disproportionate Costs .....							1.314737924
<b>Special Education Allowable Cost Payments</b>							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						148,835.83
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						49,604.79
c.	Reimbursement for Disproportionate Costs (See Final Page).....						5,579.18
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						204,019.80
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A

**County: 09 Custer**  
**District: 0172 Miles City Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	49,115.82
f(ii) District's Required Match for RSBG [5b X 0.33]	16,369.58
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	65,485.40

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	263,926.02
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

<b>Statewide/District Data</b>	<b>Statewide</b>	<b>District</b>
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

**FY2005-2006 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]		
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]		
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]		
h. Total Flex Fund Entitlement (estimated)		0.00

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	14,165,809.00	14,165,809.00
b. FY 2004-05 County ANB (Budgeted)	1,239	598
c. County Retirement Mill Value per ANB	11.43	23.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	8,324,286.00	N/A
e. FY 2004-05 District ANB (Budgeted)	1,102	N/A
f. District Debt Service Mill Value Per ANB	7.55	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* Also for bond limitation per 20-9-406, MCA.

County: 09 Custer  
 District: 0172 Miles City Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,712,902.59	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	76,196.69	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	33,474,047.53	N/A
(e) District taxable valuation (Tax Year 2004)***	8,324,286.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	25,150.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	328,835.31	0.00	0.00
b. FY2003-2004 amount to avoid reversion	239,505.81	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	5,579.18	0.00	0.00

\*\*\* 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KIRCHER K-8	68	20,275.00	296,432.40	58	20,275.00	252,897.40
2. * DIRECT STATE AID .....						141,568.21
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b. BASE Budget .....						268,945.15
* c. Maximum Budget Limit .....						336,967.35
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						268,945.15
* e. Highest Budget With A Vote .....						336,967.35
* f. Highest Voted Amount (3e-3d) .....						68,022.20
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						205,834.41
* b. FY 2004-2005 Maximum Budget .....						257,887.16
* c. FY 2004-2005 ANB .....						55
* d. FY 2004-2005 Adopted General Fund Budget .....						205,834.41
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						0.00
* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
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 .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						9,432.28
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						797.56
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						10,229.84
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,143.64

**County: 09 Custer**  
**District: 0173 Kircher Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	3,112.65
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	1,037.40
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	4,150.05

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	13,582.33
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

<b>Statewide/District Data</b>	<b>Statewide</b>	<b>District</b>
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

**FY2005-2006 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]		
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]		
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]		
h. Total Flex Fund Entitlement (estimated)		0.00

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	14,165,809.00	14,165,809.00
b. FY 2004-05 County ANB (Budgeted)	1,239	598
c. County Retirement Mill Value per ANB	11.43	23.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	1,893,415.00	N/A
e. FY 2004-05 District ANB (Budgeted)	55	N/A
f. District Debt Service Mill Value Per ANB	34.43	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* Also for bond limitation per 20-9-406, MCA.

County: 09 Custer  
 District: 0173 Kircher Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	85,167.25	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,342.10	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	1,674,719.94	N/A
(e) District taxable valuation (Tax Year 2004)***	1,893,415.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	13,605.99	0.00	0.00
b. FY2003-2004 amount to avoid reversion	8,832.24	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	797.56	0.00	0.00

\*\*\* 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2005-2006**

**Revision #1**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	*Basic ANB	*Per ANB Entitlement	*Basic ANB	*Per ANB Entitlement	*Per ANB Entitlement
E1 RIVERVIEW K-8	2	20,275.00	8,731.80	4	20,275.00	17,462.80
2. * DIRECT STATE AID						16,868.80
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
* b. BASE Budget						30,615.61
* c. Maximum Budget Limit						38,292.63
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						35,615.61
* e. Highest Budget With A Vote						38,292.63
* f. Highest Voted Amount (3e-3d)						2,677.02
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						29,580.62
* b. FY 2004-2005 Maximum Budget						37,018.98
* c. FY 2004-2005 ANB						4
* d. FY 2004-2005 Adopted General Fund Budget						34,580.62
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						5,000.00
* f. FY 2004-2005 Equalization Status					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
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						138.71
Related Services Block Grant Rate [RSBG] per ANB						46.23
Threshold to Determine Disproportionate Costs						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						277.42
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs (See Final Page)						0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						277.42
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						92.46

**County: 09 Custer**  
**District: 0177 Trail Creek Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33] .....	91.55
f(ii) District's Required Match for RSBG [5b X 0.33] .....	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....	30.51
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....	122.06

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] .....	399.48
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

<b>Statewide/District Data</b>	<b>Statewide</b>	<b>District</b>
a. 5 Year Average ANB .....	0.0	
b. Prior Year ANB .....	0	
c. Estimated School Count .....	0	
d. Estimated Large School Count .....	0	

**FY2005-2006 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] .....	
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count] .....	
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count] .....	
h. Total Flex Fund Entitlement (estimated) .....	0.00

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value .....	14,165,809.00	14,165,809.00
b. FY 2004-05 County ANB (Budgeted) .....	1,239	598
c. County Retirement Mill Value per ANB .....	11.43	23.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value .....	305,211.00	N/A
e. FY 2004-05 District ANB (Budgeted) .....	4	N/A
f. District Debt Service Mill Value Per ANB .....	76.30	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	21.59	42.86
h. Facility Guaranteed Mill Value per ANB .....	24.98	49.59



County: 09 Custer

District: 0177 Trail Creek Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	12,701.58	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	276.58	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	242,821.37	N/A
(e) District taxable valuation (Tax Year 2004)***	305,211.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures	826.57	0.00	0.00
Total K-12 expenditures prorated by FY04 ANB			
b. FY2003-2004 amount to avoid reversion	706.57	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4			

\*\*\* 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2005-2006**

**Revision #1**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SPRING CREEK K-8	5	20,275.00	21,828.00	5	20,275.00	21,828.00
2. * DIRECT STATE AID						18,820.04
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
* b. BASE Budget						34,745.83
* c. Maximum Budget Limit						43,490.08
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						34,745.83
* e. Highest Budget With A Vote						43,490.08
* f. Highest Voted Amount (3e-3d)						8,744.25
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						33,003.57
* b. FY 2004-2005 Maximum Budget						41,308.48
* c. FY 2004-2005 ANB						5
* d. FY 2004-2005 Adopted General Fund Budget						33,003.57
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						0.00
* f. FY 2004-2005 Equalization Status					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
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						138.71
Related Services Block Grant Rate [RSBG] per ANB						46.23
Threshold to Determine Disproportionate Costs						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						693.55
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs (See Final Page)						0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						693.55
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						231.15

**County: 09 Custer**  
**District: 0179 Spring Creek Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33] .....	228.87
f(ii) District's Required Match for RSBG [5b X 0.33] .....	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....	76.28
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....	305.15

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] .....	998.70
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

<b>Statewide/District Data</b>	<b>Statewide</b>	<b>District</b>
a. 5 Year Average ANB .....	0.0	
b. Prior Year ANB .....	0	
c. Estimated School Count .....	0	
d. Estimated Large School Count .....	0	

**FY2005-2006 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] .....	
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count] .....	
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count] .....	
h. Total Flex Fund Entitlement (estimated) .....	0.00

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2004 County Taxable Value .....	14,165,809.00	14,165,809.00
b. FY 2004-05 County ANB (Budgeted) .....	1,239	598
c. County Retirement Mill Value per ANB .....	11.43	23.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value .....	526,081.00	N/A
e. FY 2004-05 District ANB (Budgeted) .....	5	N/A
f. District Debt Service Mill Value Per ANB .....	105.22	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	21.59	42.86
h. Facility Guaranteed Mill Value per ANB .....	24.98	49.59

**County: 09 Custer**  
**District: 0179 Spring Creek Elem**

**General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies**

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	14,124.24	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	345.72	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	270,732.95	N/A
(e) District taxable valuation (Tax Year 2004)***	526,081.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	1,033.23	0.00	0.00
b. FY2003-2004 amount to avoid reversion	883.23	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

\*\*\* 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E2 KNOWLTON K-8	6	20,275.00	26,193.00	7	20,275.00	30,557.80
2. * DIRECT STATE AID .....						22,722.26
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b. BASE Budget .....						41,942.36
* c. Maximum Budget Limit .....						52,497.29
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						41,942.36
* e. Highest Budget With A Vote .....						52,497.29
* f. Highest Voted Amount (3e-3d) .....						10,554.93
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						36,426.36
* b. FY 2004-2005 Maximum Budget .....						45,597.77
* c. FY 2004-2005 ANB .....						6
* d. FY 2004-2005 Adopted General Fund Budget .....						36,426.36
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						0.00
* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
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 .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						832.26
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						832.26
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						277.38

**County: 09 Custer**

**District: 0182 Cottonwood Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	274.65
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	91.54
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	366.19

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	1,198.45
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

<b>Statewide/District Data</b>	<b>Statewide</b>	<b>District</b>
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

**FY2005-2006 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]		
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]		
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]		
h. Total Flex Fund Entitlement (estimated)		0.00

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	14,165,809.00	14,165,809.00
b. FY 2004-05 County ANB (Budgeted)	1,239	598
c. County Retirement Mill Value per ANB	11.43	23.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	533,522.00	N/A
e. FY 2004-05 District ANB (Budgeted)	6	N/A
f. District Debt Service Mill Value Per ANB	88.92	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* Also for bond limitation per 20-9-406, MCA.

County: 09 Custer

District: 0182 Cottonwood Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	15,546.83	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	414.86	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	298,643.22	N/A
(e) District taxable valuation (Tax Year 2004)***	533,522.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	1,446.52	0.00	0.00
b. FY2003-2004 amount to avoid reversion	1,236.52	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

\*\*\* 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KINSEY K-8	61	20,275.00	265,960.00	57	20,275.00	248,542.80
2. * DIRECT STATE AID .....						127,947.05
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b. BASE Budget .....						244,288.37
* c. Maximum Budget Limit .....						306,065.47
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						248,961.85
* e. Highest Budget With A Vote .....						306,065.47
* f. Highest Voted Amount (3e-3d) .....						57,103.62
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget .....						211,270.50
* b. FY 2004-2005 Maximum Budget .....						267,811.04
* c. FY 2004-2005 ANB .....						56
* d. FY 2004-2005 Adopted General Fund Budget .....						215,943.98
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						4,673.48
* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
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 .....						138.71
Related Services Block Grant Rate [RSBG] per ANB .....						46.23
Threshold to Determine Disproportionate Costs .....						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						8,461.31
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						1,661.80
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						10,123.11
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,820.03



**County: 09 Custer**  
**District: 0187 Kinsey Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,792.23
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	930.61
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	3,722.84

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	12,184.15
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

<b>Statewide/District Data</b>	<b>Statewide</b>	<b>District</b>
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

**FY2005-2006 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]		
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]		
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]		
h. Total Flex Fund Entitlement (estimated)		0.00

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	14,165,809.00	14,165,809.00
b. FY 2004-05 County ANB (Budgeted)	1,239	598
c. County Retirement Mill Value per ANB	11.43	23.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	738,623.00	N/A
e. FY 2004-05 District ANB (Budgeted)	56	N/A
f. District Debt Service Mill Value Per ANB	13.19	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* Also for bond limitation per 20-9-406, MCA.

County: 09 Custer  
 District: 0187 Kinsey Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	86,586.31	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	4,988.76	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	1,713,369.56	N/A
(e) District taxable valuation (Tax Year 2004)***	738,623.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	975.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	16,231.07	0.00	0.00
b. FY2003-2004 amount to avoid reversion	9,185.53	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	1,661.80	0.00	0.00

\*\*\* 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2005-2006**

**Revision #1**

**2005 Legislative Revision:**

**County: 09 Custer**

**District: 0190 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 FY2006 final budget form.

1. CERTIFIED ANB		FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	S H K-8	6	20,275.00	26,193.00	7	20,275.00	30,557.80
2.	* DIRECT STATE AID .....						22,722.26
3.	<b>FY2006 BUDGET LIMITS</b>						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
	* b. BASE Budget .....						41,942.36
	* c. Maximum Budget Limit .....						52,497.29
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						41,942.36
	* e. Highest Budget With A Vote .....						52,497.29
	* f. Highest Voted Amount (3e-3d) .....						10,554.93
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
	* a. FY 2004-2005 BASE Budget .....						43,271.47
	* b. FY 2004-2005 Maximum Budget .....						54,175.76
	* c. FY 2004-2005 ANB .....						8
	* d. FY 2004-2005 Adopted General Fund Budget .....						43,271.47
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						0.00
	* f. FY 2004-2005 Equalization Status .....					Equalized	EQ
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status? .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB .....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						832.26
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page) .....						0.00
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....						832.26
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						277.38

**County: 09 Custer**  
**District: 0190 S H Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	274.65
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	91.54
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	366.19

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	1,198.45
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

<b>Statewide/District Data</b>	<b>Statewide</b>	<b>District</b>
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

**FY2005-2006 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]	
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]	
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]	
h. Total Flex Fund Entitlement (estimated)	0.00

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	14,165,809.00	14,165,809.00
b. FY 2004-05 County ANB (Budgeted)	1,239	598
c. County Retirement Mill Value per ANB	11.43	23.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	348,190.00	N/A
e. FY 2004-05 District ANB (Budgeted)	8	N/A
f. District Debt Service Mill Value Per ANB	43.52	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

County: 09 Custer  
 District: 0190 S H Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	18,391.79	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	553.15	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	354,459.83	N/A
(e) District taxable valuation (Tax Year 2004)***	348,190.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	6.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	1,239.87	0.00	0.00
b. FY2003-2004 amount to avoid reversion	1,059.87	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

\*\*\* 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2005-2006**

**2005 Legislative Revision:**

**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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 CUSTER CO HS 9-12	598	225,273.00	3,249,980.50	593	225,273.00	3,223,548.00
2. * DIRECT STATE AID						1,553,438.31
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						100%
* b. BASE Budget						2,989,592.72
* c. Maximum Budget Limit						3,774,381.96
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						3,741,234.71
* e. Highest Budget With A Vote						3,774,381.96
* f. Highest Voted Amount (3e-3d)						33,147.25
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						2,878,442.01
* b. FY 2004-2005 Maximum Budget						3,630,084.52
* c. FY 2004-2005 ANB						598
* d. FY 2004-2005 Adopted General Fund Budget						3,630,084.00
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						751,641.99
* f. FY 2004-2005 Equalization Status					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
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						138.71
Related Services Block Grant Rate [RSBG] per ANB						46.23
Threshold to Determine Disproportionate Costs						1.314737924
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						82,948.58
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						27,645.54
c. Reimbursement for Disproportionate Costs (See Final Page)						38,970.11
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						149,564.23
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A

**County: 09 Custer**

**District: 0192 Custer County H S**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	27,373.03
f(ii) District's Required Match for RSBG [5b X 0.33]	9,123.03
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	36,496.06

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	147,090.18
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

<b>Statewide/District Data</b>	<b>Statewide</b>	<b>District</b>
a. 5 Year Average ANB	0.0	
b. Prior Year ANB	0	
c. Estimated School Count	0	
d. Estimated Large School Count	0	

**FY2005-2006 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB]		
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count]		
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count]		
h. Total Flex Fund Entitlement (estimated)		0.00

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value	14,165,809.00	14,165,809.00
b. FY 2004-05 County ANB (Budgeted)	1,239	598
c. County Retirement Mill Value per ANB	11.43	23.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value	N/A	14,165,809.00
e. FY 2004-05 District ANB (Budgeted)	N/A	598
f. District Debt Service Mill Value Per ANB	N/A	23.69
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

\*\* Also for bond limitation per 20-9-406, MCA.

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>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	N/A	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.54

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,180,168.13
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	58,240.00
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	35,344,168.03
(e) District taxable valuation (Tax Year 2004)***	N/A	14,165,809.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	21,178.00

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	263,878.01	0.00
b. FY2003-2004 amount to avoid reversion	0.00	126,605.25	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	38,970.11	0.00

\*\*\* 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2005-2006**

**Revision #1**

**2005 Legislative Revision:**

**County: 09 Custer**

**District: 1232 Twin Buttes 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 FY2006 final budget form.

1. CERTIFIED ANB		FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	TWIN BUTTES K-8	8	20,275.00	34,922.40	8	20,275.00	34,922.40
E2	ROCK SPRING K-8	0	15,206.25	0.00	0	15,206.25	0.00
2.	* DIRECT STATE AID .....						31,470.43
3.	<b>FY2006 BUDGET LIMITS</b>						
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....						75%
* b.	BASE Budget .....						58,024.41
* c.	Maximum Budget Limit .....						72,622.97
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....						58,024.41
* e.	Highest Budget With A Vote .....						72,622.97
* f.	Highest Voted Amount (3e-3d) .....						14,598.56
4.	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>						
* a.	FY 2004-2005 BASE Budget .....						59,158.67
* b.	FY 2004-2005 Maximum Budget .....						74,034.76
* c.	FY 2004-2005 ANB .....						8
* d.	FY 2004-2005 Adopted General Fund Budget .....						59,158.67
* e.	FY 2004-2005 Over-BASE Levy As Submitted On Budget .....						0.00
* f.	FY 2004-2005 Equalization Status .....					Equalized	EQ
5.	<b>SPECIAL EDUCATION FUNDING (FY2005-2006):</b>						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	<b>Block Grant Eligibility Status?</b> .....						Yes
	<b>Block Grant Rates</b>						
	Instructional Block Grant Rate [IBG] per ANB .....						138.71
	Related Services Block Grant Rate [RSBG] per ANB.....						46.23
	Threshold to Determine Disproportionate Costs .....						1.314737924
	<b>Special Education Allowable Cost Payments</b>						
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,109.68
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						1,109.68
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....						369.84

**County: 09 Custer**

**District: 1232 Twin Buttes Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33] .....	366.19
f(ii) District's Required Match for RSBG [5b X 0.33] .....	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....	122.05
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....	488.24

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)] .....	1,597.92
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

Note: Statewide appropriation, school count, and large school count are subject to change through October enrollment count.

**FY2005-2006 Appropriation (estimated)** ..... 0.00

<b>Statewide/District Data</b>	<b>Statewide</b>	<b>District</b>
a. 5 Year Average ANB .....	0.0	
b. Prior Year ANB .....	0	
c. Estimated School Count .....	0	
d. Estimated Large School Count .....	0	

**FY2005-2006 Payments (estimated)**

e. District Student Funding [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] .....	
f. District K12 Public School Funding [(15% statewide appropriation / statewide school count) x district school count] .....	
g. District Large K12 Public School Funding [(25% statewide appropriation / statewide large school count) x district large school count] .....	
h. Total Flex Fund Entitlement (estimated) .....	0.00

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2004 County Taxable Value .....	14,165,809.00	14,165,809.00
b. FY 2004-05 County ANB (Budgeted) .....	1,239	598
c. County Retirement Mill Value per ANB .....	11.43	23.69
<b>District</b>		
d. Tax Year 2004 District Taxable Value .....	1,338,378.00	N/A
e. FY 2004-05 District ANB (Budgeted) .....	8	N/A
f. District Debt Service Mill Value Per ANB .....	167.30	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	21.59	42.86
h. Facility Guaranteed Mill Value per ANB .....	24.98	49.59

County: 09 Custer

District: 1232 Twin Buttes Elem

### General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 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)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	25,402.02	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	553.15	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	485,621.23	N/A
(e) District taxable valuation (Tax Year 2004)***	1,338,378.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	1,653.16	0.00	0.00
b. FY2003-2004 amount to avoid reversion	1,413.16	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

\*\*\* 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.

According to law, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.