



# PRELIMINARY BUDGET DATA SHEET

## FY 2006-2007

**County:**           **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 FYXXXX final budget form.

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 MILES CITY K-6	716	14,709.78	3,139,302.00	758	14,916.96	3,320,267.40 *
M1 MILES CITY 7-8	287	66,757.71	1,616,527.50	302	64,455.72	1,699,882.50 *
2. * DIRECT STATE AID .....						2,279,486.59
3. QUALITY EDUCATOR PAYMENT .....						182,514.00
4. AT-RISK PAYMENT .....						37,670.07
5. INDIAN EDUCATION FOR ALL PAYMENT .....						21,624.00
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						5,400.00
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						143,749.96
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						47,913.31
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						191,663.27
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						47,437.49
f(ii) District's Required Match for RSBG [7b X 0.33] .....						15,811.39
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						63,248.88
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						254,912.15

County: Custer  
 District: 0172 Miles City Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2004-2005 allowable cost expenditures	335,781.92	0.00	0.00
Total K-12 expenditures prorated by FY05 ANB			
b. FY2004-2005 amount to avoid reversion	253,353.99	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4			

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	76%
* b. BASE Budget .....	4,595,154.71
* c. Maximum Budget Limit .....	5,684,058.01
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	5,632,308.40
* e. Highest Budget With A Vote .....	5,684,058.01
* f. Highest Voted Amount (8e-8d) .....	51,749.61

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

* a. FY 2005-2006 BASE Budget .....	4,390,514.31
* b. FY 2005-2006 Maximum Budget .....	5,504,464.47
* c. FY 2005-2006 ANB .....	1093
* d. FY 2005-2006 Adopted General Fund Budget .....	5,427,668.00
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	1,037,153.69
* f. FY 2005-2006 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	14,078,014.00	14,078,014.00
b. FY 2005-06 County ANB (Budgeted) .....	1,251	598
c. County Retirement Mill Value per ANB .....	11.25	23.54
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	8,340,977.00	N/A
e. FY 2005-06 District ANB (Budgeted) .....	1,093	N/A
f. District Debt Service Mill Value Per ANB .....	7.63	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

County: Custer  
 District: 0172 Miles City Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.19	N/A
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,811,281.21	N/A
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	81,607.92	N/A
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	34,431,653.27	N/A
(e) District taxable valuation (Tax Year 2005)***	8,340,977.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	26,091.00	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.

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 2006-2007

**County:**           **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 FYXXXX final budget form.

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KIRCHER K-8	48	20,718.00	213,662.40	57	20,718.00	253,672.80 *
2. * DIRECT STATE AID .....						122,652.69
3. QUALITY EDUCATOR PAYMENT .....						8,000.00
4. AT-RISK PAYMENT .....						3,144.55
5. INDIAN EDUCATION FOR ALL PAYMENT .....						1,162.80
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						1,400.00
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						6,879.36
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						6,556.59
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						13,435.95
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						2,292.96
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						2,270.19
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						756.68
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						3,026.87
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						9,906.23

County: Custer  
 District: 0173 Kircher Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	30,106.10	0.00	0.00
b. FY2004-2005 amount to avoid reversion	10,268.16	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	6,556.59	0.00	0.00

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	252,947.50
* c. Maximum Budget Limit .....	317,263.01
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	252,947.50
* e. Highest Budget With A Vote .....	317,263.01
* f. Highest Voted Amount (8e-8d) .....	64,315.51

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

* a. FY 2005-2006 BASE Budget .....	268,945.15
* b. FY 2005-2006 Maximum Budget .....	336,967.35
* c. FY 2005-2006 ANB .....	68
* d. FY 2005-2006 Adopted General Fund Budget .....	268,945.15
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	0.00
* f. FY 2005-2006 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	14,078,014.00	14,078,014.00
b. FY 2005-06 County ANB (Budgeted) .....	1,251	598
c. County Retirement Mill Value per ANB .....	11.25	23.54
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	1,884,628.00	N/A
e. FY 2005-06 District ANB (Budgeted) .....	68	N/A
f. District Debt Service Mill Value Per ANB .....	27.72	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

County: 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 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.19	N/A
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	111,797.71	N/A
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	5,349.39	N/A
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	2,130,905.75	N/A
(e) District taxable valuation (Tax Year 2005)***	1,884,628.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	246.00	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.

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 2006-2007

**County:**           **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 FYXXXX final budget form.

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 RIVERVIEW K-8	4	20,718.00	17,822.80	4	20,718.00	17,822.80 *
2. * DIRECT STATE AID .....						17,227.74
3. QUALITY EDUCATOR PAYMENT .....						2,000.00
4. AT-RISK PAYMENT .....						N/A
5. INDIAN EDUCATION FOR ALL PAYMENT .....						100.00
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						N/A
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						573.28
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						573.28
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						191.08
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						189.18
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						63.06
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						252.24
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						825.52

County: Custer  
 District: 0177 Trail Creek Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	780.12	0.00	0.00
b. FY2004-2005 amount to avoid reversion	746.78	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	0.00	0.00	0.00

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	33,811.66
* c. Maximum Budget Limit .....	41,787.35
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	38,811.66
* e. Highest Budget With A Vote .....	41,787.35
* f. Highest Voted Amount (8e-8d) .....	2,975.69

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

* a. FY 2005-2006 BASE Budget .....	30,615.61
* b. FY 2005-2006 Maximum Budget .....	38,292.63
* c. FY 2005-2006 ANB .....	4
* d. FY 2005-2006 Adopted General Fund Budget .....	35,615.61
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	5,000.00
* f. FY 2005-2006 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	14,078,014.00	14,078,014.00
b. FY 2005-06 County ANB (Budgeted) .....	1,251	598
c. County Retirement Mill Value per ANB .....	11.25	23.54
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	304,443.00	N/A
e. FY 2005-06 District ANB (Budgeted) .....	4	N/A
f. District Debt Service Mill Value Per ANB .....	76.11	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21



County: Custer  
 District: 0177 Trail Creek Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.19	N/A
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	13,321.44	N/A
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	147.95	N/A
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	245,008.20	N/A
(e) District taxable valuation (Tax Year 2005)***	304,443.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

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

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 2006-2007

**County:**            **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 FYXXXX final budget form.

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SPRING CREEK K-8	6	20,718.00	26,733.00	6	20,718.00	26,733.00 *
2. * DIRECT STATE AID .....						21,210.60
3. QUALITY EDUCATOR PAYMENT .....						2,000.00
4. AT-RISK PAYMENT .....						N/A
5. INDIAN EDUCATION FOR ALL PAYMENT .....						122.40
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						N/A
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						859.92
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						859.92
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						286.62
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						283.77
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						94.58
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						378.35
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,238.27

County: Custer  
 District: 0179 Spring Creek Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	933.47	0.00	0.00
b. FY2004-2005 amount to avoid reversion	933.47	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	0.00	0.00	0.00

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	41,401.74
* c. Maximum Budget Limit .....	51,293.23
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	41,401.74
* e. Highest Budget With A Vote .....	51,293.23
* f. Highest Voted Amount (8e-8d) .....	9,891.49

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

* a. FY 2005-2006 BASE Budget .....	34,745.83
* b. FY 2005-2006 Maximum Budget .....	43,490.08
* c. FY 2005-2006 ANB .....	5
* d. FY 2005-2006 Adopted General Fund Budget .....	34,745.83
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	0.00
* f. FY 2005-2006 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	14,078,014.00	14,078,014.00
b. FY 2005-06 County ANB (Budgeted) .....	1,251	598
c. County Retirement Mill Value per ANB .....	11.25	23.54
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	535,308.00	N/A
e. FY 2005-06 District ANB (Budgeted) .....	5	N/A
f. District Debt Service Mill Value Per ANB .....	107.06	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

County: 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 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.19	N/A
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	14,862.36	N/A
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	369.88	N/A
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	277,074.45	N/A
(e) District taxable valuation (Tax Year 2005)***	535,308.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

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

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 2006-2007

**County:**            **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 FYXXXX final budget form.

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E2 KNOWLTON K-8	7	20,718.00	31,187.80	7	20,718.00	31,187.80 *
2. * DIRECT STATE AID .....						23,201.89
3. QUALITY EDUCATOR PAYMENT .....						2,000.00
4. AT-RISK PAYMENT .....						314.71
5. INDIAN EDUCATION FOR ALL PAYMENT .....						142.80
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						N/A
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,003.24
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						1,003.24
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						334.39
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						331.07
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						110.35
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						441.42
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,444.66

County: Custer  
 District: 0182 Cottonwood Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	1,120.17	0.00	0.00
b. FY2004-2005 amount to avoid reversion	1,120.17	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	0.00	0.00	0.00

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	45,520.44
* c. Maximum Budget Limit .....	56,369.77
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	45,520.44
* e. Highest Budget With A Vote .....	56,369.77
* f. Highest Voted Amount (8e-8d) .....	10,849.33

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

* a. FY 2005-2006 BASE Budget .....	41,942.36
* b. FY 2005-2006 Maximum Budget .....	52,497.29
* c. FY 2005-2006 ANB .....	7
* d. FY 2005-2006 Adopted General Fund Budget .....	41,942.36
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	0.00
* f. FY 2005-2006 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	14,078,014.00	14,078,014.00
b. FY 2005-06 County ANB (Budgeted) .....	1,251	598
c. County Retirement Mill Value per ANB .....	11.25	23.54
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	534,666.00	N/A
e. FY 2005-06 District ANB (Budgeted) .....	7	N/A
f. District Debt Service Mill Value Per ANB .....	76.38	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

County: Custer  
 District: 0182 Cottonwood Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.19	N/A
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,943.98	N/A
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	443.86	N/A
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	334,474.81	N/A
(e) District taxable valuation (Tax Year 2005)***	534,666.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

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

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 2006-2007

**County:**           **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 FYXXXX final budget form.

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KINSEY K-8	68	20,718.00	302,552.40 *	62	20,718.00	275,893.80
2. * DIRECT STATE AID .....						144,501.87
3. QUALITY EDUCATOR PAYMENT .....						10,000.00
4. AT-RISK PAYMENT .....						1,956.78
5. INDIAN EDUCATION FOR ALL PAYMENT .....						1,387.20
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						N/A
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						9,745.76
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						2,753.41
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						12,499.17
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,248.36
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						3,216.10
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						1,071.96
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						4,288.06
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						14,033.82



County: Custer  
 District: 0187 Kinsey Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	20,847.51	0.00	0.00
b. FY2004-2005 amount to avoid reversion	10,454.85	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	2,753.41	0.00	0.00

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
* b. BASE Budget .....	290,758.48
* c. Maximum Budget Limit .....	364,861.08
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	295,431.96
* e. Highest Budget With A Vote .....	364,861.08
* f. Highest Voted Amount (8e-8d) .....	69,429.12

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

* a. FY 2005-2006 BASE Budget .....	244,288.37
* b. FY 2005-2006 Maximum Budget .....	306,065.47
* c. FY 2005-2006 ANB .....	61
* d. FY 2005-2006 Adopted General Fund Budget .....	248,961.85
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	4,673.48
* f. FY 2005-2006 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	14,078,014.00	14,078,014.00
b. FY 2005-06 County ANB (Budgeted) .....	1,251	598
c. County Retirement Mill Value per ANB .....	11.25	23.54
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	738,378.00	N/A
e. FY 2005-06 District ANB (Budgeted) .....	61	N/A
f. District Debt Service Mill Value Per ANB .....	12.10	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

County: Custer  
 District: 0187 Kinsey Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.19	N/A
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	101,040.96	N/A
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	5,177.26	N/A
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	1,932,109.42	N/A
(e) District taxable valuation (Tax Year 2005)***	738,378.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	1,194.00	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.

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 2006-2007

**County:**           **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 FYXXXX final budget form.

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 S Y K-8	4	20,718.00	17,822.80 *	3	20,718.00	13,367.40
2. * DIRECT STATE AID .....						8,613.87
3. QUALITY EDUCATOR PAYMENT .....						2,000.00
4. AT-RISK PAYMENT .....						N/A
5. INDIAN EDUCATION FOR ALL PAYMENT .....						100.00
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						N/A
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						573.28
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						573.28
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						191.08
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						189.18
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						63.06
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						252.24
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						825.52

County: Custer  
 District: 0189 S Y Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	0.00	0.00	0.00
b. FY2004-2005 amount to avoid reversion	0.00	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	0.00	0.00	0.00

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	33,811.66
* c. Maximum Budget Limit .....	41,787.35
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	33,811.66
* e. Highest Budget With A Vote .....	41,787.35
* f. Highest Voted Amount (8e-8d) .....	7,975.69

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

* a. FY 2005-2006 BASE Budget .....	31,040.98
* b. FY 2005-2006 Maximum Budget .....	38,847.46
* c. FY 2005-2006 ANB .....	4
* d. FY 2005-2006 Adopted General Fund Budget .....	31,040.98
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	0.00
* f. FY 2005-2006 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	14,078,014.00	14,078,014.00
b. FY 2005-06 County ANB (Budgeted) .....	1,251	598
c. County Retirement Mill Value per ANB .....	11.25	23.54
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	366,696.00	N/A
e. FY 2005-06 District ANB (Budgeted) .....	4	N/A
f. District Debt Service Mill Value Per ANB .....	91.67	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

County: Custer  
 District: 0189 S Y 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 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.19	N/A
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	13,321.44	N/A
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	295.90	N/A
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	247,699.41	N/A
(e) District taxable valuation (Tax Year 2005)***	366,696.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

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

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 2006-2007

**County:**            **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 FYXXXX final budget form.

1. <b>CERTIFIED ANB</b>	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 CUSTER CO HS 9-12	607	230,199.00	3,370,367.50 *	601	230,199.00	3,337,954.00
2. * DIRECT STATE AID .....						1,609,453.23
3. QUALITY EDUCATOR PAYMENT .....						90,872.00
4. AT-RISK PAYMENT .....						11,083.65
5. INDIAN EDUCATION FOR ALL PAYMENT .....						12,382.80
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						3,000.00
7. <b>SPECIAL EDUCATION FUNDING (FY2006-2007):</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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						86,995.24
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						28,996.39
c. Reimbursement for Disproportionate Costs .....						42,206.46
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						158,198.09
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						N/A
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						28,708.43
f(ii) District's Required Match for RSBG [7b X 0.33] .....						9,568.81
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						N/A
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						38,277.24
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						154,268.87

County: Custer  
 District: 0192 Custer County H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	0.00	289,143.98	0.00
b. FY2004-2005 amount to avoid reversion	0.00	137,482.47	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	0.00	42,206.46	0.00

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	99%
* b. BASE Budget .....	3,219,268.98
* c. Maximum Budget Limit .....	4,032,719.15
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	3,970,910.26
* e. Highest Budget With A Vote .....	4,032,719.15
* f. Highest Voted Amount (8e-8d) .....	61,808.89

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

* a. FY 2005-2006 BASE Budget .....	2,989,592.72
* b. FY 2005-2006 Maximum Budget .....	3,774,381.96
* c. FY 2005-2006 ANB .....	598
* d. FY 2005-2006 Adopted General Fund Budget .....	3,741,234.00
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	751,641.28
* f. FY 2005-2006 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	14,078,014.00	14,078,014.00
b. FY 2005-06 County ANB (Budgeted) .....	1,251	598
c. County Retirement Mill Value per ANB .....	11.25	23.54
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	N/A	14,078,014.00
e. FY 2005-06 District ANB (Budgeted) .....	N/A	598
f. District Debt Service Mill Value Per ANB .....	N/A	23.54
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

County: 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 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.40
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,226,764.49
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	N/A	59,825.69
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	N/A	36,539,161.11
(e) District taxable valuation (Tax Year 2005)***	N/A	14,078,014.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	22,461.00

\*\*\* 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 2006-2007

**County:**            **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 FYXXXX final budget form.

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 TWIN BUTTES K-8	6	20,718.00	26,733.00	8	20,718.00	35,642.40 *
E2 ROCK SPRING K-8	0	10,359.00	0.00	0	10,359.00	0.00 *
2. * DIRECT STATE AID .....						29,823.57
3. QUALITY EDUCATOR PAYMENT .....						2,000.00
4. AT-RISK PAYMENT .....						N/A
5. INDIAN EDUCATION FOR ALL PAYMENT .....						163.20
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						400.00
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						859.92
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						859.92
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						286.62
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						283.77
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						94.58
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						378.35
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,238.27

County: Custer  
 District: 1232 Twin Buttes Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	1,733.56	0.00	0.00
b. FY2004-2005 amount to avoid reversion	1,493.55	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	0.00	0.00	0.00

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	57,257.26
* c. Maximum Budget Limit .....	71,002.43
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	57,257.26
* e. Highest Budget With A Vote .....	71,002.43
* f. Highest Voted Amount (8e-8d) .....	13,745.17

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

* a. FY 2005-2006 BASE Budget .....	58,024.41
* b. FY 2005-2006 Maximum Budget .....	72,622.97
* c. FY 2005-2006 ANB .....	8
* d. FY 2005-2006 Adopted General Fund Budget .....	58,509.89
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	0.00
* f. FY 2005-2006 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	14,078,014.00	14,078,014.00
b. FY 2005-06 County ANB (Budgeted) .....	1,251	598
c. County Retirement Mill Value per ANB .....	11.25	23.54
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	1,342,463.00	N/A
e. FY 2005-06 District ANB (Budgeted) .....	8	N/A
f. District Debt Service Mill Value Per ANB .....	167.81	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

**County: 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 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.19	N/A
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	24,852.49	N/A
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	591.81	N/A
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	462,831.82	N/A
(e) District taxable valuation (Tax Year 2005)***	1,342,463.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

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

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 2006-2007

**County:**           **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 FYXXXX final budget form.

1. CERTIFIED ANB	FY 2006-2007			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 S H K-8	8	20,718.00	35,642.40	8	20,718.00	35,642.40 *
2. * DIRECT STATE AID .....						25,193.10
3. QUALITY EDUCATOR PAYMENT .....						2,000.00
4. AT-RISK PAYMENT .....						N/A
5. INDIAN EDUCATION FOR ALL PAYMENT .....						163.20
6. AMERICAN INDIAN ACHIEVEMENT GAP PAYMENT .....						N/A
7. SPECIAL EDUCATION FUNDING (FY2006-2007):						
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 .....						143.32
Related Services Block Grant Rate [RSBG] per ANB .....						47.77
Threshold to Determine Disproportionate Costs .....						1.33564546
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,146.56
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						1,146.56
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						382.16
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33] .....						378.36
f(ii) District's Required Match for RSBG [7b X 0.33] .....						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....						126.11
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....						504.47
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						1,651.03

County: Custer  
 District: 1238 S H Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2004-2005 allowable cost expenditures Total K-12 expenditures prorated by FY05 ANB	1,733.55	0.00	0.00
b. FY2004-2005 amount to avoid reversion	1,493.55	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.33564546) then [a - (b * 1.33564546)] * 0.4	0.00	0.00	0.00

**8. FY2007 BUDGET LIMITS**

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
* b. BASE Budget .....	49,009.57
* c. Maximum Budget Limit .....	60,816.70
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues .....	49,009.57
* e. Highest Budget With A Vote .....	60,816.70
* f. Highest Voted Amount (8e-8d) .....	11,807.13

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

* a. FY 2005-2006 BASE Budget .....	41,942.36
* b. FY 2005-2006 Maximum Budget .....	52,497.29
* c. FY 2005-2006 ANB .....	7
* d. FY 2005-2006 Adopted General Fund Budget .....	41,942.36
* e. FY 2005-2006 Over-BASE Levy As Submitted On Budget .....	0.00
* f. FY 2005-2006 Equalization Status .....	Equalized EQ

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2005 County Taxable Value .....	14,078,014.00	14,078,014.00
b. FY 2005-06 County ANB (Budgeted) .....	1,251	598
c. County Retirement Mill Value per ANB .....	11.25	23.54
<b>District</b>		
d. Tax Year 2005 District Taxable Value .....	1,229,795.00	N/A
e. FY 2005-06 District ANB (Budgeted) .....	7	N/A
f. District Debt Service Mill Value Per ANB .....	175.69	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB .....	22.43	44.26
h. Facility Guaranteed Mill Value per ANB .....	25.96	51.21

County: Custer  
 District: 1238 S H Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2005)***	1,832,075,981.00	1,832,075,981.00
(b) 2005-06 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)	176,225,370.33	112,911,632.49
(c) GTB ratio: [(a) divided by (b)] x 175%	18.19	28.40

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.19	N/A
(b) 2005-06 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	17,943.98	N/A
(c) 40% of 2005-06 District special education allowable cost payment plus district prorated coop cost payment	443.86	N/A
(d) District's FY 2006-07 guaranteed tax base (a) x [(b) + (c)]	334,474.81	N/A
(e) District taxable valuation (Tax Year 2005)***	1,229,795.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2006-07 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

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

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.