



PRELIMINARY BUDGET DATA SHEET
FY 2008-2009
Revision #1

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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 MILES CITY K-6	788	21,922.00	3,654,192.40	779	21,922.00	3,613,157.80 *
M1 MILES CITY 7-8	265	62,083.00	1,582,315.00	290	62,083.00	1,729,777.50 *
2. * DIRECT STATE AID						2,425,842.31
3. Quality Educator						282,060.32
4. At Risk Student						36,683.81
5. Indian Education For All						21,807.60
6. American Indian Achievement Gap						3,400.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						156,581.10
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						52,186.68
c. Reimbursement for Disproportionate Costs						25,368.71
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						234,136.49
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						51,671.76
f(ii) District's Required Match for RSBG [7b X 0.33]						17,221.60
* 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)]						68,893.36
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						277,661.14

County: 09 Custer
 District: 0172 Miles City Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	427,597.77	0.00	0.00
b. FY2006-2007 amount to avoid reversion	254,912.15	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	25,368.71	0.00	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	5,013,295.06
* c. Maximum Budget Limit	6,239,165.01
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	6,151,276.80
* e. Highest Budget With A Vote	6,239,165.01
* f. Highest Voted Amount (8e-8d)	87,888.21

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	4,761,720.26
* b. FY 2007-2008 Maximum Budget	5,899,702.12
* c. FY 2007-2008 ANB	1,041
* d. FY 2007-2008 Adopted General Fund Budget	5,899,702.00
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	1,137,981.74

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b. FY 2007-08 County ANB (Budgeted)	1,201	603
c. County Retirement Mill Value per ANB	12.17	24.23
District		
d. Tax Year 2007 District Taxable Value	8,798,185.00	N/A
e. FY 2007-08 District ANB (Budgeted)	1,041	N/A
f. District Debt Service Mill Value Per ANB	8.45	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: 09 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,827,590.36	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	83,689.71	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	39,831,076.66	N/A
(e) District taxable valuation (Tax Year 2007)***	8,798,185.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	31,033.00	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 2008-2009

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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KIRCHER K-8	32	21,922.00	150,812.80	40	21,922.00	188,484.00 *
2. * DIRECT STATE AID						94,051.48
3. Quality Educator						12,168.00
4. At Risk Student						0.00
5. Indian Education For All						816.00
6. American Indian Achievement Gap						400.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						4,758.40
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						2,169.64
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						6,928.04
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,585.92
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						1,570.27
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]						523.35
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						2,093.62
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						6,852.02

County: Custer
 District: 0173 Kircher Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	19,576.46	0.00	0.00
b. FY2006-2007 amount to avoid reversion	9,906.23	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	2,169.64	0.00	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	192,042.42
* c. Maximum Budget Limit	237,103.51
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	192,042.42
* e. Highest Budget With A Vote	237,103.51
* f. Highest Voted Amount (8e-8d)	45,061.09

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	234,982.11
* b. FY 2007-2008 Maximum Budget	292,942.95
* c. FY 2007-2008 ANB	52
* d. FY 2007-2008 Adopted General Fund Budget	234,982.11
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	0.00

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b. FY 2007-08 County ANB (Budgeted)	1,201	603
c. County Retirement Mill Value per ANB	12.17	24.23
District		
d. Tax Year 2007 District Taxable Value	1,888,259.00	N/A
e. FY 2007-08 District ANB (Budgeted)	52	N/A
f. District Debt Service Mill Value Per ANB	36.31	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Custer
 District: 0173 Kircher Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	91,473.88	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	4,089.52	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	1,991,541.26	N/A
(e) District taxable valuation (Tax Year 2007)***	1,888,259.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	103.00	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 2008-2009
Revision #1

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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 RIVERVIEW K-8	3	21,922.00	14,147.40	4	21,922.00	18,862.80 *
2. * DIRECT STATE AID						18,230.81
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						100.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						446.10
* 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]						446.10
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						148.68
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						147.21
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]						49.06
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						196.27
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						642.37

County: 09 Custer
District: 0177 Trail Creek Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures	825.52	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	825.52	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4			

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	36,453.85
* c. Maximum Budget Limit	44,818.99
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	41,453.85
* e. Highest Budget With A Vote	44,818.99
* f. Highest Voted Amount (8e-8d)	3,365.14

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	39,587.55
* b. FY 2007-2008 Maximum Budget	48,759.89
* c. FY 2007-2008 ANB	5
* d. FY 2007-2008 Adopted General Fund Budget	44,587.55
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	5,000.00

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b. FY 2007-08 County ANB (Budgeted)	1,201	603
c. County Retirement Mill Value per ANB	12.17	24.23
District		
d. Tax Year 2007 District Taxable Value	305,744.00	N/A
e. FY 2007-08 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	61.15	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: 09 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 2007)***		2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)		187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%		20.84	33.50

II. DISTRICT GTB SUBSIDY:		Elementary	High School
(a) Statewide GTB ratio (from c above)		20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement		15,596.60	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment		383.70	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]		333,029.45	N/A
(e) District taxable valuation (Tax Year 2007)***		305,744.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001		27.00	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 2008-2009

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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 SPRING CREEK K-8	3	21,922.00	14,147.40	5	21,922.00	23,578.00 *
2. * DIRECT STATE AID						10,169.25
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						102.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						446.10
* 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]						446.10
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						148.68
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						147.21
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]						49.06
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						196.27
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						642.37

County: Custer
 District: 0179 Spring Creek Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	1,238.27	0.00	0.00
b. FY2006-2007 amount to avoid reversion	1,238.27	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	0.00	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	40,228.01
* c. Maximum Budget Limit	49,536.19
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	40,228.01
* e. Highest Budget With A Vote	49,536.19
* f. Highest Voted Amount (8e-8d)	9,308.18

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	39,366.92
* b. FY 2007-2008 Maximum Budget	48,472.11
* c. FY 2007-2008 ANB	5
* d. FY 2007-2008 Adopted General Fund Budget	39,366.92
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	0.00

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b. FY 2007-08 County ANB (Budgeted)	1,201	603
c. County Retirement Mill Value per ANB	12.17	24.23
District		
d. Tax Year 2007 District Taxable Value	547,185.00	N/A
e. FY 2007-08 District ANB (Budgeted)	5	N/A
f. District Debt Service Mill Value Per ANB	109.44	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Custer
 District: 0179 Spring 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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	15,596.60	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	306.96	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	331,430.19	N/A
(e) District taxable valuation (Tax Year 2007)***	547,185.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 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 2008-2009

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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E2 KNOWLTON K-8	5	21,922.00	23,578.00	6	21,922.00	28,293.00 *
2. * DIRECT STATE AID						22,446.11
3. Quality Educator						3,042.00
4. At Risk Student						0.00
5. Indian Education For All						122.40
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						743.50
* 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]						743.50
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						247.80
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						245.36
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]						81.77
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						327.13
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,070.63

County: Custer
 District: 0182 Cottonwood Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures	1,444.66	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	1,444.66	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4			

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	44,476.42
* c. Maximum Budget Limit	54,866.38
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	44,476.42
* e. Highest Budget With A Vote	54,866.38
* f. Highest Voted Amount (8e-8d)	10,389.96

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	47,173.62
* b. FY 2007-2008 Maximum Budget	58,244.27
* c. FY 2007-2008 ANB	7
* d. FY 2007-2008 Adopted General Fund Budget	47,173.62
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	0.00

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b. FY 2007-08 County ANB (Budgeted)	1,201	603
c. County Retirement Mill Value per ANB	12.17	24.23
District		
d. Tax Year 2007 District Taxable Value	536,958.00	N/A
e. FY 2007-08 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value Per ANB	76.71	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	18,828.60	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	460.44	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	401,983.59	N/A
(e) District taxable valuation (Tax Year 2007)***	536,958.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 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 2008-2009

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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 KINSEY K-8	74	21,922.00	348,443.80	76	21,922.00	357,846.00 *
2. * DIRECT STATE AID						169,756.30
3. Quality Educator						15,210.00
4. At Risk Student						221.44
5. Indian Education For All						1,550.40
6. American Indian Achievement Gap						200.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						11,003.80
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						11,003.80
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						3,667.44
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						3,631.25
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]						1,210.26
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						4,841.51
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						15,845.31

County: Custer
 District: 0187 Kinsey Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	19,555.80	0.00	0.00
b. FY2006-2007 amount to avoid reversion	14,033.82	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	0.00	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	337,868.54
* c. Maximum Budget Limit	418,957.07
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	342,541.79
* e. Highest Budget With A Vote	418,957.07
* f. Highest Voted Amount (8e-8d)	76,415.28

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	363,302.75
* b. FY 2007-2008 Maximum Budget	455,500.75
* c. FY 2007-2008 ANB	84
* d. FY 2007-2008 Adopted General Fund Budget	367,976.00
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	4,673.25

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b. FY 2007-08 County ANB (Budgeted)	1,201	603
c. County Retirement Mill Value per ANB	12.17	24.23
District		
d. Tax Year 2007 District Taxable Value	779,682.00	N/A
e. FY 2007-08 District ANB (Budgeted)	84	N/A
f. District Debt Service Mill Value Per ANB	9.28	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	143,045.77	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	7,434.82	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	3,136,015.50	N/A
(e) District taxable valuation (Tax Year 2007)***	779,682.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	2,356.00	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 2008-2009
Revision #2

County: 09 Custer
District: 0189 S Y Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 S Y K-8	5	21,922.00	23,578.00 *	3	21,922.00	14,147.40
2. * DIRECT STATE AID						20,338.50
3. Quality Educator						0.00
4. At Risk Student						0.00
5. Indian Education For All						102.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						743.50
* 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]						743.50
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						247.80
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						245.36
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]						81.77
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						327.13
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,070.63

County: 09 Custer
 District: 0189 S Y Elem

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	0.00	0.00	0.00
b. FY2006-2007 amount to avoid reversion	0.00	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	0.00	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	37,642.02
* c. Maximum Budget Limit	47,088.98
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	37,642.02
* e. Highest Budget With A Vote	47,088.98
* f. Highest Voted Amount (8e-8d)	9,446.96

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b. FY 2007-08 County ANB (Budgeted)	1,201	603
c. County Retirement Mill Value per ANB	12.17	24.23
District		
d. Tax Year 2007 District Taxable Value	389,995.00	N/A
e. FY 2007-08 District ANB (Budgeted)	0	N/A
f. District Debt Service Mill Value Per ANB	0.00	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: 09 Custer
District: 0189 S Y Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	0.00	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	0.00	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	0.00	N/A
(e) District taxable valuation (Tax Year 2007)***	389,995.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 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 2008-2009
Revision #1

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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 CUSTER CO HS 9-12	637	243,649.00	3,744,286.00 *	616	243,649.00	3,624,082.00
2. * DIRECT STATE AID						1,782,606.95
3. Quality Educator						136,862.62
4. At Risk Student						11,229.45
5. Indian Education For All						12,994.80
6. American Indian Achievement Gap						2,400.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						94,721.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						31,569.72
c. Reimbursement for Disproportionate Costs						39,595.30
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						165,886.92
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						31,258.23
f(ii) District's Required Match for RSBG [7b X 0.33]						10,418.01
* 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)]						41,676.24
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						167,967.86

County: 09 Custer
District: 0192 Custer County H S

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	0.00	319,381.91	0.00
b. FY2006-2007 amount to avoid reversion	0.00	154,268.87	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	39,595.30	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
* b. BASE Budget	3,586,076.56
* c. Maximum Budget Limit	4,483,195.71
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	4,416,189.11
* e. Highest Budget With A Vote	4,483,195.71
* f. Highest Voted Amount (8e-8d)	67,006.60

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	3,330,114.45
* b. FY 2007-2008 Maximum Budget	4,160,803.27
* c. FY 2007-2008 ANB	603
* d. FY 2007-2008 Adopted General Fund Budget	4,160,227.00
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	830,112.55

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b. FY 2007-08 County ANB (Budgeted)	1,201	603
c. County Retirement Mill Value per ANB	12.17	24.23
District		
d. Tax Year 2007 District Taxable Value	N/A	14,613,494.00
e. FY 2007-08 District ANB (Budgeted)	N/A	603
f. District Debt Service Mill Value Per ANB	N/A	24.23
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: 09 Custer

District: 0192 Custer County H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	33.50
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	1,299,034.18
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	N/A	63,128.08
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	N/A	45,632,435.71
(e) District taxable valuation (Tax Year 2007)***	N/A	14,613,494.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	31,019.00

*** 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 2008-2009

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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 TWIN BUTTES K-8			0.00	0.00		0.00	0.00
2. * DIRECT STATE AID						
3. Quality Educator						0.00
4. At Risk Student						0.00
5. Indian Education For All						0.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):							
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?						No
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						0.00
* 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]						0.00
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						0.00
Required Local Match							
* f(i). District's Required Match for IBG [7a X 0.33]						0.00
f(ii) District's Required Match for RSBG [7b X 0.33]						N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]						0.00
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						0.00
Minimum Special Education Budget To Avoid Reversions							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						0.00

County: Custer
 District: 1232 Twin Buttes Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB	0.00	0.00	0.00
b. FY2006-2007 amount to avoid reversion	0.00	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4	0.00	0.00	0.00

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
* b. BASE Budget	0.00
* c. Maximum Budget Limit	0.00
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	0.00
* e. Highest Budget With A Vote	0.00
* f. Highest Voted Amount (8e-8d)	0.00

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b. FY 2007-08 County ANB (Budgeted)	1,201	603
c. County Retirement Mill Value per ANB	12.17	24.23
District		
d. Tax Year 2007 District Taxable Value	1,347,764.00	N/A
e. FY 2007-08 District ANB (Budgeted)		N/A
f. District Debt Service Mill Value Per ANB	0.00	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

County: Custer
 District: 1232 Twin Buttes Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	0.00	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	0.00	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	0.00	N/A
(e) District taxable valuation (Tax Year 2007)***	1,347,764.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 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 2008-2009

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 FY2009 final budget form.

1. CERTIFIED ANB	FY 2008-2009			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 S H K-8	5	21,922.00	23,578.00	7	21,922.00	33,007.80 *
2. * DIRECT STATE AID						12,276.81
3. Quality Educator						0.00
4. At Risk Student						0.00
5. Indian Education For All						142.80
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2008-2009):						
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
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						148.70
Related Services Block Grant Rate [RSBG] per ANB						49.56
Threshold to Determine Disproportionate Costs						1.428633351
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						743.50
* 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]						743.50
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						247.80
Required Local Match						
* f(i). District's Required Match for IBG [7a X 0.33]						245.36
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]						81.77
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						327.13
Minimum Special Education Budget To Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,070.63

County: Custer
 District: 1238 S H Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2006-2007 allowable cost expenditures	2,051.04	0.00	0.00
Total K-12 expenditures prorated by FY07 ANB			
b. FY2006-2007 amount to avoid reversion	1,651.03	0.00	0.00
c. Reimbursement for disproportionate costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4			

8. FY2009 BUDGET LIMITS

* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	79%
* b. BASE Budget	45,226.66
* c. Maximum Budget Limit	56,599.23
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	45,226.66
* e. Highest Budget With A Vote	56,599.23
* f. Highest Voted Amount (8e-8d)	11,372.57

9. PRIOR YEAR INFORMATION FOR BUDGETING:

* a. FY 2007-2008 BASE Budget	47,394.25
* b. FY 2007-2008 Maximum Budget	58,599.19
* c. FY 2007-2008 ANB	7
* d. FY 2007-2008 Adopted General Fund Budget	47,394.25
* e. FY 2007-2008 Over-BASE Levy As Submitted On Budget	0.00

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2007 County Taxable Value	14,613,494.00	14,613,494.00
b. FY 2007-08 County ANB (Budgeted)	1,201	603
c. County Retirement Mill Value per ANB	12.17	24.23
District		
d. Tax Year 2007 District Taxable Value	1,225,625.00	N/A
e. FY 2007-08 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value Per ANB	175.09	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	24.33	49.85
h. Facility Guaranteed Mill Value per ANB	28.15	57.68

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 2007)***	2,028,880,642.00	2,028,880,642.00
(b) 2007-08 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)	187,915,055.82	116,878,214.89
(c) GTB ratio: [(a) divided by (b)] x 193%	20.84	33.50

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.84	N/A
(b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	18,828.60	N/A
(c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment	537.18	N/A
(d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)]	403,582.86	N/A
(e) District taxable valuation (Tax Year 2007)***	1,225,625.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 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.