

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 25 Lewis & Clark**  
**District: 0487 Helena 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 FY2005 final budget form.

<b>1. CERTIFIED ANB</b>	<b>FY 2004-2005</b>	<b>*Basic</b>	<b>*Per ANB</b>
<b>* Budget Unit</b>	<b>ANB</b>	<b>Entitlement</b>	<b>Entitlement</b>
E1 HELENA K-6	3,716	14,894.25	14,336,639.20
E2 KESSLER K-6	0	9,929.50	0.00
M1 HELENA 7-8	1,235	55,161.50	6,299,602.50
<b>2. * DIRECT STATE AID</b> .....			9,260,153.45
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			100%
* b. BASE Budget .....			18,305,637.35
* c. Maximum Budget Limit .....			23,191,449.51
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			17,932,722.43
* b. FY 2003-2004 Maximum Budget .....			22,715,580.99
* c. FY 2003-2004 ANB .....			4,965
* d. FY 2003-2004 Adopted General Fund Budget .....			22,715,580.99
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			4,652,858.56
* f. FY 2003-2004 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			641,897.15
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			213,932.71
c. Reimbursement for Disproportionate Costs (See Page 3) .....			381,781.42
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			1,237,611.28
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			N/A

**County: 25 Lewis & Clark**

**District: 0487 Helena Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	211,826.06
f(ii) District's Required Match for RSBG [5b X 0.33]	70,597.79
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	282,423.85

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	1,138,253.71
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

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

**FY2004-2005 Payments (estimated)**

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

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

<b>County</b>	<b>Elementary</b>	<b>High School</b>
a. Tax Year 2003 County Taxable Value	83,649,641.00	83,649,641.00
b. FY 2003-04 County ANB (Budgeted)	6,288	3,270
c. County Retirement Mill Value per ANB	13.30	25.58
<b>District</b>		
d. Tax Year 2003 District Taxable Value	62,354,510.00	N/A
e. FY 2003-04 District ANB (Budgeted)	4,965	N/A
f. District Debt Service Mill Value Per ANB	12.56	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 25 Lewis & Clark

District: 0487 Helena 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 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)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	7,172,309.54	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	479,484.73	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	140,486,942.80	N/A
(e) District taxable valuation (Tax Year 2003)***	62,354,510.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	78,132.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	2,337,320.09	0.00	0.00
b. FY2002-2003 amount to avoid reversion	1,064,162.92	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	381,781.42	0.00	0.00

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

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

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 25 Lewis & Clark**  
**District: 0488 Helena 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 FY2005 final budget form.

<b>1. CERTIFIED ANB</b>			
* Budget Unit	FY 2004-2005 ANB	*Basic Entitlement	*Per ANB Entitlement
H1 HELENA HS 9-12	3,184	220,646.00	15,989,056.00
<b>2. * DIRECT STATE AID</b> .....			7,245,736.79
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			80%
* b. BASE Budget .....			13,810,648.11
* c. Maximum Budget Limit .....			17,293,413.22
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			13,358,214.01
* b. FY 2003-2004 Maximum Budget .....			16,738,742.37
* c. FY 2003-2004 ANB .....			3,146
* d. FY 2003-2004 Adopted General Fund Budget .....			16,888,529.00
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			3,505,314.99
* f. FY 2003-2004 Equalization Status .....		Disequalized ANB under 30% 2nd year	DU2
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			412,805.60
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			137,580.64
c. Reimbursement for Disproportionate Costs (See Page 3) .....			51,675.55
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			602,061.79
<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 [5a X 0.33] .....			136,225.85
f(ii) District's Required Match for RSBG [5b X 0.33] .....			45,401.61
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			N/A
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			181,627.46



County: 25 Lewis & Clark

District: 0488 Helena 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.05

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	5,532,708.78
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	234,142.06
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	161,760,166.06
(e) District taxable valuation (Tax Year 2003)***	N/A	78,705,334.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	83,055.00

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	1,023,230.75	0.00
b. FY2002-2003 amount to avoid reversion	0.00	687,995.70	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	51,675.55	0.00

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

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

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 25 Lewis & Clark**  
**District: 0491 Trinity 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 FY2005 final budget form.

<b>1. CERTIFIED ANB</b>	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 TRINITY K-6	7	19,859.00	28,212.80
<b>2. * DIRECT STATE AID</b> .....			21,488.09
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			75%
* b. BASE Budget .....			39,849.00
* c. Maximum Budget Limit .....			49,886.86
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			35,646.16
* b. FY 2003-2004 Maximum Budget .....			44,619.04
* c. FY 2003-2004 ANB .....			6
* d. FY 2003-2004 Adopted General Fund Budget .....			47,433.99
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			11,787.83
* f. FY 2003-2004 Equalization Status .....	Disqualified ANB 30% or more 2nd year		DO2
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			907.55
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (See Page 3) .....			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			907.55
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			302.47
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			299.49
f(ii) District's Required Match for RSBG [5b X 0.33] .....			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			99.82
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			399.31

**County: 25 Lewis & Clark**

**District: 0491 Trinity Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 1,306.86

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

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

**FY2004-2005 Payments (estimated)**

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

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2003 County Taxable Value .....	83,649,641.00	83,649,641.00
b. FY 2003-04 County ANB (Budgeted) .....	6,288	3,270
c. County Retirement Mill Value per ANB .....	13.30	25.58
<b>District</b>		
d. Tax Year 2003 District Taxable Value .....	2,255,254.00	N/A
e. FY 2003-04 District ANB (Budgeted) .....	6	N/A
f. District Debt Service Mill Value Per ANB .....	375.88	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB .....	20.68	41.15
h. Facility Guaranteed Mill Value per ANB .....	23.93	47.61

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



County: 25 Lewis & Clark

District: 0491 Trinity 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 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)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	15,230.89	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	392.54	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	286,846.17	N/A
(e) District taxable valuation (Tax Year 2003)***	2,255,254.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	749.70	0.00	0.00
b. FY2002-2003 amount to avoid reversion	696.61	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	0.00	0.00

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

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

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 25 Lewis & Clark**  
**District: 0492 East Helena 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 FY2005 final budget form.

<b>1. CERTIFIED ANB</b>	<b>FY 2004-2005</b>	<b>*Basic</b>	<b>*Per ANB</b>
<b>* Budget Unit</b>	<b>ANB</b>	<b>Entitlement</b>	<b>Entitlement</b>
E1 EAST HELENA K-6	786	15,092.84	3,106,665.00
M1 EAST HELENA 7-8	254	52,955.04	1,348,168.50
<b>2. * DIRECT STATE AID</b> .....			2,021,727.97
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			100%
* b. BASE Budget .....			3,861,933.40
* c. Maximum Budget Limit .....			4,890,181.12
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			3,780,042.76
* b. FY 2003-2004 Maximum Budget .....			4,774,476.41
* c. FY 2003-2004 ANB .....			1,047
* d. FY 2003-2004 Adopted General Fund Budget .....			4,414,839.80
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			633,797.04
* f. FY 2003-2004 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			134,836.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (See Page 3) .....			26,344.67
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			161,180.67
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			44,938.40

**County: 25 Lewis & Clark**  
**District: 0492 East Helena Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	44,495.88
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	14,829.67
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	59,325.55

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	194,161.55
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

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

**FY2004-2005 Payments (estimated)**

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

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2003 County Taxable Value	83,649,641.00	83,649,641.00
b. FY 2003-04 County ANB (Budgeted)	6,288	3,270
c. County Retirement Mill Value per ANB	13.30	25.58
<b>District</b>		
d. Tax Year 2003 District Taxable Value	9,476,879.00	N/A
e. FY 2003-04 District ANB (Budgeted)	1,047	N/A
f. District Debt Service Mill Value Per ANB	9.05	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

**County: 25 Lewis & Clark**  
**District: 0492 East Helena 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 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)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,572,933.22	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	73,752.40	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	30,233,147.98	N/A
(e) District taxable valuation (Tax Year 2003)***	9,476,879.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	20,756.00	N/A

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	307,786.00	0.00	0.00
b. FY2002-2003 amount to avoid reversion	186,169.02	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	26,344.67	0.00	0.00

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

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

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 25 Lewis & Clark**  
**District: 0495 Wolf 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 FY2005 final budget form.

<b>1. CERTIFIED ANB</b>	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 WOLF CREEK K-6	11	19,859.00	44,330.00
<b>2. * DIRECT STATE AID</b> .....			28,692.48
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			75%
* b. BASE Budget .....			54,034.51
* c. Maximum Budget Limit .....			67,661.97
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			60,413.87
* b. FY 2003-2004 Maximum Budget .....			75,773.76
* c. FY 2003-2004 ANB .....			13
* d. FY 2003-2004 Adopted General Fund Budget .....			75,773.76
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			15,359.89
* f. FY 2003-2004 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			1,426.15
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (See Page 3) .....			354.70
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			1,780.85
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			475.31
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			470.63
f(ii) District's Required Match for RSBG [5b X 0.33] .....			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			156.85
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			627.48

**County: 25 Lewis & Clark**  
**District: 0495 Wolf Creek Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 2,053.63

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

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

**FY2004-2005 Payments (estimated)**

e. District Student Funding  
 [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] .....

f. District K12 Public School Funding  
 [(15% statewide appropriation / statewide school count) x district school count] .....

g. District Large K12 Public School Funding  
 [(25% statewide appropriation / statewide large school count) x district large school count] .....

h. Total Flex Fund Entitlement (estimated) ..... 0.00

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2003 County Taxable Value .....	83,649,641.00	83,649,641.00
b. FY 2003-04 County ANB (Budgeted) .....	6,288	3,270
c. County Retirement Mill Value per ANB .....	13.30	25.58
<b>District</b>		
d. Tax Year 2003 District Taxable Value .....	2,889,342.00	N/A
e. FY 2003-04 District ANB (Budgeted) .....	13	N/A
f. District Debt Service Mill Value Per ANB .....	222.26	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB .....	20.68	41.15
h. Facility Guaranteed Mill Value per ANB .....	23.93	47.61

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

County: 25 Lewis & Clark  
 District: 0495 Wolf 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 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)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	24,984.42	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	1,235.29	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	481,393.88	N/A
(e) District taxable valuation (Tax Year 2003)***	2,889,342.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	5,865.53	0.00	0.00
b. FY2002-2003 amount to avoid reversion	3,831.35	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	354.70	0.00	0.00

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

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

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 25 Lewis & Clark**  
**District: 0497 Craig 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 FY2005 final budget form.

<b>1. CERTIFIED ANB</b>	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 CRAIG 1-6	9	19,859.00	36,271.80
<b>2. * DIRECT STATE AID</b> .....			12,545.24
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			75%
* b. BASE Budget .....			46,693.79
* c. Maximum Budget Limit .....			58,464.46
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			42,338.67
* b. FY 2003-2004 Maximum Budget .....			53,005.12
* c. FY 2003-2004 ANB .....			8
* d. FY 2003-2004 Adopted General Fund Budget .....			52,680.11
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			10,341.44
* f. FY 2003-2004 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			1,166.85
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (See Page 3) .....			0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			1,166.85
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			388.89
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			385.06
f(ii) District's Required Match for RSBG [5b X 0.33] .....			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			128.33
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			513.39





County: 25 Lewis & Clark

District: 0497 Craig 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 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)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	18,017.96	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	523.39	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	340,419.19	N/A
(e) District taxable valuation (Tax Year 2003)***	1,729,349.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	1,302.51	0.00	0.00
b. FY2002-2003 amount to avoid reversion	1,741.52	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	0.00	0.00

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

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

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 25 Lewis & Clark**  
**District: 0498 Auchard 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 FY2005 final budget form.

<b>1. CERTIFIED ANB</b>	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
E1 AUCHARD CREEK K-8	33	19,859.00	132,917.40
<b>2. * DIRECT STATE AID</b> .....			68,291.05
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			75%
* b. BASE Budget .....			128,977.45
* c. Maximum Budget Limit .....			161,578.29
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			128,665.72
* b. FY 2003-2004 Maximum Budget .....			163,005.41
* c. FY 2003-2004 ANB .....			33
* d. FY 2003-2004 Adopted General Fund Budget .....			128,665.72
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			0.00
* f. FY 2003-2004 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			4,278.45
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (See Page 3) .....			140.09
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			4,418.54
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			1,425.93
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			1,411.89
f(ii) District's Required Match for RSBG [5b X 0.33] .....			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			470.56
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			1,882.45

**County: 25 Lewis & Clark**  
**District: 0498 Auchard Creek Elem**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 6,160.90

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

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

**FY2004-2005 Payments (estimated)**

e. District Student Funding  
 [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] .....

f. District K12 Public School Funding  
 [(15% statewide appropriation / statewide school count) x district school count] .....

g. District Large K12 Public School Funding  
 [(25% statewide appropriation / statewide large school count) x district large school count] .....

h. Total Flex Fund Entitlement (estimated) ..... 0.00

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2003 County Taxable Value .....	83,649,641.00	83,649,641.00
b. FY 2003-04 County ANB (Budgeted) .....	6,288	3,270
c. County Retirement Mill Value per ANB .....	13.30	25.58
<b>District</b>		
d. Tax Year 2003 District Taxable Value .....	228,404.00	N/A
e. FY 2003-04 District ANB (Budgeted) .....	33	N/A
f. District Debt Service Mill Value Per ANB .....	6.92	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB .....	20.68	41.15
h. Facility Guaranteed Mill Value per ANB .....	23.93	47.61

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

County: 25 Lewis & Clark  
 District: 0498 Auchard 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 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)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	52,832.59	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	2,937.48	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	1,023,938.49	N/A
(e) District taxable valuation (Tax Year 2003)***	228,404.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	796.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	8,497.36	0.00	0.00
b. FY2002-2003 amount to avoid reversion	6,269.49	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	140.09	0.00	0.00

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

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

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 25 Lewis & Clark**  
**District: 0502 Augusta 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 FY2005 final budget form.

<b>1. CERTIFIED ANB</b>	<b>FY 2004-2005</b>	<b>*Basic</b>	<b>*Per ANB</b>
<b>* Budget Unit</b>	<b>ANB</b>	<b>Entitlement</b>	<b>Entitlement</b>
E1 AUGUSTA K-6	44	13,106.94	177,174.80
M1 AUGUSTA 7-8	23	75,019.64	123,406.50
<b>2. * DIRECT STATE AID</b> .....			173,752.42
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			100%
* b. BASE Budget .....			340,435.29
* c. Maximum Budget Limit .....			432,047.17
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			337,711.56
* b. FY 2003-2004 Maximum Budget .....			428,067.60
* c. FY 2003-2004 ANB .....			71
* d. FY 2003-2004 Adopted General Fund Budget .....			428,067.60
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			90,356.04
* f. FY 2003-2004 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			8,686.55
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (See Page 3) .....			11,535.56
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....			20,222.11
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			2,895.07

**County: 25 Lewis & Clark**

**District: 0502 Augusta Elem**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	2,866.56
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	955.37
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	3,821.93

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	12,508.48
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

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

**FY2004-2005 Payments (estimated)**

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

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2003 County Taxable Value	83,649,641.00	83,649,641.00
b. FY 2003-04 County ANB (Budgeted)	6,288	3,270
c. County Retirement Mill Value per ANB	13.30	25.58
<b>District</b>		
d. Tax Year 2003 District Taxable Value	2,427,798.00	N/A
e. FY 2003-04 District ANB (Budgeted)	71	N/A
f. District Debt Service Mill Value Per ANB	34.19	N/A
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

County: 25 Lewis & Clark

District: 0502 Augusta 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 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)	162,035,130.21	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	N/A

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	N/A
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	137,441.23	N/A
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	8,323.77	N/A
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	2,676,245.40	N/A
(e) District taxable valuation (Tax Year 2003)***	2,427,798.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	248.00	N/A

### Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2002-2003 allowable cost expenditures	46,038.39	0.00	0.00
Total K-12 expenditure prorated by FY03 ANB			
b. FY2002-2003 amount to avoid reversion	13,235.59	0.00	0.00
c. Reimbursement for disproportionate costs	11,535.56	0.00	0.00
If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4			

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

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



**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 25 Lewis & Clark**  
**District: 0503 Augusta 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 FY2005 final budget form.

<b>1. CERTIFIED ANB</b>	FY 2004-2005	*Basic	*Per ANB
* Budget Unit	ANB	Entitlement	Entitlement
H1 AUGUSTA HS 9-12	40	220,646.00	214,450.00
<b>2. * DIRECT STATE AID</b> .....			194,487.91
<b>3. FY2005 BUDGET LIMITS</b>			
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....			100%
* b. BASE Budget .....			359,075.63
* c. Maximum Budget Limit .....			451,549.36
<b>4. PRIOR YEAR INFORMATION FOR BUDGETING:</b>			
* a. FY 2003-2004 BASE Budget .....			346,638.69
* b. FY 2003-2004 Maximum Budget .....			435,736.07
* c. FY 2003-2004 ANB .....			39
* d. FY 2003-2004 Adopted General Fund Budget .....			433,711.20
* e. FY 2003-2004 Over-BASE Levy As Submitted On Budget .....			87,072.51
* f. FY 2003-2004 Equalization Status .....		Equalized	EQ
<b>5. SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....			129.65
Related Services Block Grant Rate [RSBG] per ANB .....			43.21
Threshold to Determine Disproportionate Costs .....			1.2994876081
<b>Special Education Allowable Cost Payments</b>			
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....			5,186.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....			N/A
c. Reimbursement for Disproportionate Costs (See Page 3) .....			2,176.48
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....			7,362.48
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>			
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....			1,728.40
<b>Required Local Match</b>			
* f(i). District's Required Match for IBG [5a X 0.33] .....			1,711.38
f(ii) District's Required Match for RSBG [5b X 0.33] .....			N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33] .....			570.37
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)] .....			2,281.75

**County: 25 Lewis & Clark**

**District: 0503 Augusta H S**

**Minimum Special Education Budget To Avoid Reversions**

\* g. Minimum Special Education Budget to Avoid Reversions  
 [5a + 5b + 5f(iv)] ..... 7,467.75

**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

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

**FY2004-2005 Payments (estimated)**

e. District Student Funding  
 [(40% statewide appropriation / statewide 5 year average) x district 5 year average] + [(20% statewide appropriation / statewide prior year ANB) x district prior year ANB] .....

f. District K12 Public School Funding  
 [(15% statewide appropriation / statewide school count) x district school count] .....

g. District Large K12 Public School Funding  
 [(25% statewide appropriation / statewide large school count) x district large school count] .....

h. Total Flex Fund Entitlement (estimated) ..... 0.00

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2003 County Taxable Value .....	83,649,641.00	83,649,641.00
b. FY 2003-04 County ANB (Budgeted) .....	6,288	3,270
c. County Retirement Mill Value per ANB .....	13.30	25.58
<b>District</b>		
d. Tax Year 2003 District Taxable Value .....	N/A	2,656,202.00
e. FY 2003-04 District ANB (Budgeted) .....	N/A	39
f. District Debt Service Mill Value Per ANB .....	N/A	68.11
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB .....	20.68	41.15
h. Facility Guaranteed Mill Value per ANB .....	23.93	47.61

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

County: 25 Lewis & Clark

District: 0503 Augusta 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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.05

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	N/A	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	148,619.53
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,262.46
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	N/A	4,260,289.82
(e) District taxable valuation (Tax Year 2003)***	N/A	2,656,202.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,604.00

### Reimbursement For Disproportionate Costs

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	0.00	14,946.17	0.00
b. FY2002-2003 amount to avoid reversion	0.00	7,314.40	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	0.00	2,176.48	0.00

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

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

**PRELIMINARY BUDGET DATA SHEET**  
**FY 2004-2005**

**County: 25 Lewis & Clark**  
**District: 1221 Lincoln K-12 Schools**

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 FY2005 final budget form.

<b>1. CERTIFIED ANB</b>			
		FY 2004-2005	
<u>* Budget Unit</u>		<u>ANB</u>	
			*Basic Entitlement
			*Per ANB Entitlement
E1	LINCOLN K-6	93	13,305.53
H1	LINCOLN HS 9-12	89	220,646.00
M1	LINCOLN 7-8	46	72,813.18
<b>2.</b>	<b>* DIRECT STATE AID</b> .....		627,320.52
<b>3.</b>	<b>FY2005 BUDGET LIMITS</b>		
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)] .....		75%
* b.	BASE Budget .....		1,177,939.71
* c.	Maximum Budget Limit .....		1,474,887.61
<b>4.</b>	<b>PRIOR YEAR INFORMATION FOR BUDGETING:</b>		
* a.	FY 2003-2004 BASE Budget .....		1,152,858.45
* b.	FY 2003-2004 Maximum Budget .....		1,443,424.24
* c.	FY 2003-2004 ANB .....		230
* d.	FY 2003-2004 Adopted General Fund Budget .....		1,242,858.45
* e.	FY 2003-2004 Over-BASE Levy As Submitted On Budget .....		90,000.00
* f.	FY 2003-2004 Equalization Status .....		Equalized EQ
<b>5.</b>	<b>SPECIAL EDUCATION FUNDING (FY2004-2005):</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 .....		129.65
	Related Services Block Grant Rate [RSBG] per ANB .....		43.21
	Threshold to Determine Disproportionate Costs .....		1.2994876081
	<b>Special Education Allowable Cost Payments</b>		
* a.	Instructional Block Grant Entitlement [IBG rate X ANB] .....		29,560.20
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB] .....		N/A
	c. Reimbursement for Disproportionate Costs (See Page 3) .....		7,066.71
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c] .....		36,626.91
	<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>		
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop) .....		9,851.88

**County: 25 Lewis & Clark**  
**District: 1221 Lincoln K-12 Schools**

**Required Local Match**

* f(i). District's Required Match for IBG [5a X 0.33]	9,754.87
f(ii) District's Required Match for RSBG [5b X 0.33]	N/A
* f(iii) District's RSBG Match to be Paid by District to Cooperative [5e X 0.33]	3,251.12
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	13,005.99

**Minimum Special Education Budget To Avoid Reversions**

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	42,566.19
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**6. FLEXIBILITY FUNDING (ESTIMATED):**

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

**FY2004-2005 Appropriation (estimated)** ..... 0.00

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

**FY2004-2005 Payments (estimated)**

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

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

	<b>Elementary</b>	<b>High School</b>
<b>County</b>		
a. Tax Year 2003 County Taxable Value	83,649,641.00	83,649,641.00
b. FY 2003-04 County ANB (Budgeted)	6,288	3,270
c. County Retirement Mill Value per ANB	13.30	25.58
<b>District</b>		
d. Tax Year 2003 District Taxable Value	2,288,105.00	2,288,105.00
e. FY 2003-04 District ANB (Budgeted)	145	85
f. District Debt Service Mill Value Per ANB	15.78	26.92
<b>Statewide</b>		
** g. Statewide Retirement Mill Value per ANB	20.68	41.15
h. Facility Guaranteed Mill Value per ANB	23.93	47.61

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

**County: 25 Lewis & Clark**  
**District: 1221 Lincoln K-12 Schools**

**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 2003)***	1,700,273,077.00	1,700,273,077.00
(b) 2003-04 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)	162,035,130.21	106,061,950.27
(c) GTB ratio: [(a) divided by (b)] x 175%	18.36	28.05

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	18.36	28.05
(b) 2003-04 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	250,856.85	233,564.56
(c) 40% of 2003-04 District special education allowable cost payment plus district prorated coop cost payment	11,796.17	6,610.76
(d) District's FY 2004-05 guaranteed tax base (a) x [(b) + (c)]	4,822,309.45	6,736,917.73
(e) District taxable valuation (Tax Year 2003)***	2,288,105.00	2,288,105.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2004-05 GTB subsidy per BASE mill [(d) - (e)] x .001	2,534.00	4,449.00

**Reimbursement For Disproportionate Costs**

	<b>EL</b>	<b>HS</b>	<b>K12</b>
a. FY2002-2003 allowable cost expenditures Total K-12 expenditure prorated by FY03 ANB	50,069.82	21,458.50	71,528.32
b. FY2002-2003 amount to avoid reversion	28,386.86	13,061.44	41,448.30
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.2994876081) then [a - (b * 1.2994876081)] * 0.4	5,272.58	1,794.13	7,066.71

\*\*\* 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.