

PRELIMINARY BUDGET DATA SHEET
FY 2005-2006

2005 Legislative Revision:

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 FY2006 final budget form.

1. CERTIFIED ANB	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	HELENA K-6	3,640	15,206.25	15,264,868.00	3,700	15,206.25	15,514,840.00
E2	KESSLER K-6	0	5,068.75	0.00	0	5,068.75	0.00
M1	HELENA 7-8	1,231	56,318.25	6,541,919.50	1,230	56,318.25	6,536,735.00
2.	* DIRECT STATE AID						9,891,291.20
3.	FY2006 BUDGET LIMITS						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						99%
	* b. BASE Budget						19,504,309.82
	* c. Maximum Budget Limit						24,689,263.03
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						24,260,121.98
	* e. Highest Budget With A Vote						24,689,263.03
	* f. Highest Voted Amount (3e-3d)						429,141.05
4.	PRIOR YEAR INFORMATION FOR BUDGETING:						
	* a. FY 2004-2005 BASE Budget						18,305,637.35
	* b. FY 2004-2005 Maximum Budget						23,191,449.51
	* c. FY 2004-2005 ANB						4951
	* d. FY 2004-2005 Adopted General Fund Budget						23,191,449.51
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						4,755,812.16
	* f. FY 2004-2005 Equalization Status						Equalized EQ
5.	SPECIAL EDUCATION FUNDING (FY2005-2006):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						138.71
	Related Services Block Grant Rate [RSBG] per ANB						46.23
	Threshold to Determine Disproportionate Costs						1.314737924
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						675,656.41
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						225,186.33
	c. Reimbursement for Disproportionate Costs (See Final Page)						386,139.56
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						1,286,982.30
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* 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]	222,966.62
f(ii) District's Required Match for RSBG [5b X 0.33]	74,311.49
* 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)]	297,278.11

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	1,198,120.85
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

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

FY2005-2006 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2004 County Taxable Value	86,394,681.00	86,394,681.00
b. FY 2004-05 County ANB (Budgeted)	6,257	3,313
c. County Retirement Mill Value per ANB	13.81	26.08
District		
d. Tax Year 2004 District Taxable Value	64,515,810.00	N/A
e. FY 2004-05 District ANB (Budgeted)	4,951	N/A
f. District Debt Service Mill Value Per ANB	13.03	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 25 Lewis & Clark

District: 0487 Helena Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	7,312,828.11	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	495,044.51	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	146,085,296.72	N/A
(e) District taxable valuation (Tax Year 2004)***	64,515,810.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	81,569.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	2,385,345.12	0.00	0.00
b. FY2003-2004 amount to avoid reversion	1,080,060.28	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	386,139.56	0.00	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2005-2006

2005 Legislative Revision:

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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB			
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 HELENA HS 9-12	3,112	225,273.00	16,293,964.00	3,148	225,273.00	16,480,606.00	
2. * DIRECT STATE AID							7,467,527.91
3. FY2006 BUDGET LIMITS							
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]							75%
* b. BASE Budget							14,205,439.11
* c. Maximum Budget Limit							17,756,798.89
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues							17,676,204.22
* e. Highest Budget With A Vote							17,756,798.89
* f. Highest Voted Amount (3e-3d)							80,594.67
4. PRIOR YEAR INFORMATION FOR BUDGETING:							
* a. FY 2004-2005 BASE Budget							13,810,648.11
* b. FY 2004-2005 Maximum Budget							17,293,413.22
* c. FY 2004-2005 ANB							3184
* d. FY 2004-2005 Adopted General Fund Budget							17,293,413.22
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget							3,470,765.11
* f. FY 2004-2005 Equalization Status							Equalized EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?							Yes
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB							138.71
Related Services Block Grant Rate [RSBG] per ANB							46.23
Threshold to Determine Disproportionate Costs							1.314737924
Special Education Allowable Cost Payments							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							431,665.52
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							143,867.76
c. Reimbursement for Disproportionate Costs (See Final Page)							24,992.37
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]							600,525.65
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							N/A

County: 25 Lewis & Clark

District: 0488 Helena H S

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	142,449.62
f(ii) District's Required Match for RSBG [5b X 0.33]	47,476.36
* 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)]	189,925.98

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	765,459.26
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

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

FY2005-2006 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2004 County Taxable Value	86,394,681.00	86,394,681.00
b. FY 2004-05 County ANB (Budgeted)	6,257	3,313
c. County Retirement Mill Value per ANB	13.81	26.08
District		
d. Tax Year 2004 District Taxable Value	N/A	81,468,542.00
e. FY 2004-05 District ANB (Budgeted)	N/A	3,184
f. District Debt Service Mill Value Per ANB	N/A	25.59
Statewide		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 25 Lewis & Clark

District: 0488 Helena 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 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.54

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	5,722,024.81
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	240,824.72
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	170,179,725.59
(e) District taxable valuation (Tax Year 2004)***	N/A	81,468,542.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	88,711.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	962,240.86	0.00
b. FY2003-2004 amount to avoid reversion	0.00	684,364.48	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	24,992.37	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2005-2006

2005 Legislative Revision:

County: 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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 TRINITY K-6	8	20,275.00	34,922.40	7	20,275.00	30,557.80
2. * DIRECT STATE AID						12,336.62
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
* b. BASE Budget						45,859.41
* c. Maximum Budget Limit						57,416.72
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						57,416.72
* e. Highest Budget With A Vote						74,496.02
* f. Highest Voted Amount (3e-3d)						17,079.30
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						39,849.00
* b. FY 2004-2005 Maximum Budget						49,886.86
* c. FY 2004-2005 ANB						7
* d. FY 2004-2005 Adopted General Fund Budget						49,886.86
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						10,037.86
* f. FY 2004-2005 Equalization Status					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						138.71
Related Services Block Grant Rate [RSBG] per ANB						46.23
Threshold to Determine Disproportionate Costs						1.314737924
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						1,109.68
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						1,109.68
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						369.84

County: 25 Lewis & Clark

District: 0491 Trinity Elem

Required Local Match

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

Minimum Special Education Budget To Avoid Reversions

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

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

FY2005-2006 Appropriation (estimated) 0.00

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

FY2005-2006 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2004 County Taxable Value	86,394,681.00	86,394,681.00
b. FY 2004-05 County ANB (Budgeted)	6,257	3,313
c. County Retirement Mill Value per ANB	13.81	26.08
District		
d. Tax Year 2004 District Taxable Value	2,376,075.00	N/A
e. FY 2004-05 District ANB (Budgeted)	7	N/A
f. District Debt Service Mill Value Per ANB	339.44	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 25 Lewis & Clark

District: 0491 Trinity Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	16,969.35	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	484.01	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	326,552.37	N/A
(e) District taxable valuation (Tax Year 2004)***	2,376,075.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	1,116.98	0.00	0.00
b. FY2003-2004 amount to avoid reversion	1,059.87	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2005-2006

2005 Legislative Revision:

County: 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 FY2006 final budget form.

1. CERTIFIED ANB		FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
* Budget Unit							
E1	EAST HELENA K-6	801	15,206.25	3,433,086.00	794	15,206.25	3,403,639.80
M1	EAST HELENA 7-8	267	56,318.25	1,473,172.50	259	56,318.25	1,429,550.50
2. * DIRECT STATE AID							2,225,069.01
3. FY2006 BUDGET LIMITS							
* a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						100%
* b.	BASE Budget						4,236,254.03
* c.	Maximum Budget Limit						5,361,839.74
* d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						4,964,663.63
* e.	Highest Budget With A Vote						5,361,839.74
* f.	Highest Voted Amount (3e-3d)						397,176.11
4. PRIOR YEAR INFORMATION FOR BUDGETING:							
* a.	FY 2004-2005 BASE Budget						3,861,933.40
* b.	FY 2004-2005 Maximum Budget						4,890,181.12
* c.	FY 2004-2005 ANB						1040
* d.	FY 2004-2005 Adopted General Fund Budget						4,592,843.00
* e.	FY 2004-2005 Over-BASE Levy As Submitted On Budget						728,409.60
* f.	FY 2004-2005 Equalization Status					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Block Grant Eligibility Status?							Yes
Block Grant Rates							
Instructional Block Grant Rate [IBG] per ANB							138.71
Related Services Block Grant Rate [RSBG] per ANB							46.23
Threshold to Determine Disproportionate Costs							1.314737924
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X ANB]						148,142.28
* b.	Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c.	Reimbursement for Disproportionate Costs (See Final Page).....						19,199.27
* d.	Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						167,341.55
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)						49,373.64

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

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	48,886.95
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]	16,293.30
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	65,180.25

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	213,322.53
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

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

FY2005-2006 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2004 County Taxable Value	86,394,681.00	86,394,681.00
b. FY 2004-05 County ANB (Budgeted)	6,257	3,313
c. County Retirement Mill Value per ANB	13.81	26.08
District		
d. Tax Year 2004 District Taxable Value	9,957,632.00	N/A
e. FY 2004-05 District ANB (Budgeted)	1,040	N/A
f. District Debt Service Mill Value Per ANB	9.57	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

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

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,596,577.13	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	82,447.63	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	31,414,553.26	N/A
(e) District taxable valuation (Tax Year 2004)***	9,957,632.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	21,457.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	291,155.14	0.00	0.00
b. FY2003-2004 amount to avoid reversion	184,947.10	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	19,199.27	0.00	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2005-2006

2005 Legislative Revision:

County: 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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 WOLF CREEK K-6	12	20,275.00	52,378.80	12	20,275.00	52,378.80
2. * DIRECT STATE AID						32,476.25
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
* b. BASE Budget						61,130.13
* c. Maximum Budget Limit						76,551.36
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						79,757.59
* e. Highest Budget With A Vote						90,452.00
* f. Highest Voted Amount (3e-3d)						10,694.41
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						54,034.51
* b. FY 2004-2005 Maximum Budget						67,661.97
* c. FY 2004-2005 ANB						11
* d. FY 2004-2005 Adopted General Fund Budget						72,661.97
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						18,627.46
* f. FY 2004-2005 Equalization Status						Disqualified ANB under 30% 1st year DU1
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						138.71
Related Services Block Grant Rate [RSBG] per ANB						46.23
Threshold to Determine Disproportionate Costs						1.314737924
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						1,664.52
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						324.90
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						1,989.42
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						554.76

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

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	549.29
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]	183.07
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	732.36

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	2,396.88
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

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

FY2005-2006 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

	Elementary	High School
County		
a. Tax Year 2004 County Taxable Value	86,394,681.00	86,394,681.00
b. FY 2004-05 County ANB (Budgeted)	6,257	3,313
c. County Retirement Mill Value per ANB	13.81	26.08
District		
d. Tax Year 2004 District Taxable Value	2,830,531.00	N/A
e. FY 2004-05 District ANB (Budgeted)	11	N/A
f. District Debt Service Mill Value Per ANB	257.32	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 25 Lewis & Clark
District: 0495 Wolf 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 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	22,658.72	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	902.46	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	440,829.68	N/A
(e) District taxable valuation (Tax Year 2004)***	2,830,531.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	3,831.38	0.00	0.00
b. FY2003-2004 amount to avoid reversion	2,296.38	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	324.90	0.00	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2005-2006

2005 Legislative Revision:

County: 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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 CRAIG 1-6	2	20,275.00	8,731.80	7	20,275.00	30,557.80
2. * DIRECT STATE AID						11,361.13
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
* b. BASE Budget						41,091.61
* c. Maximum Budget Limit						51,387.63
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						51,433.05
* e. Highest Budget With A Vote						57,035.23
* f. Highest Voted Amount (3e-3d)						5,602.18
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						46,693.79
* b. FY 2004-2005 Maximum Budget						58,464.46
* c. FY 2004-2005 ANB						9
* d. FY 2004-2005 Adopted General Fund Budget						57,035.23
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						10,341.44
* f. FY 2004-2005 Equalization Status					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						138.71
Related Services Block Grant Rate [RSBG] per ANB						46.23
Threshold to Determine Disproportionate Costs						1.314737924
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						277.42
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						0.00
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						277.42
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						92.46

County: 25 Lewis & Clark

District: 0497 Craig Elem

Required Local Match

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

Minimum Special Education Budget To Avoid Reversions

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

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

FY2005-2006 Appropriation (estimated) 0.00

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

FY2005-2006 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2004 County Taxable Value	86,394,681.00	86,394,681.00
b. FY 2004-05 County ANB (Budgeted)	6,257	3,313
c. County Retirement Mill Value per ANB	13.81	26.08
District		
d. Tax Year 2004 District Taxable Value	1,788,494.00	N/A
e. FY 2004-05 District ANB (Budgeted)	9	N/A
f. District Debt Service Mill Value Per ANB	198.72	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 25 Lewis & Clark

District: 0497 Craig Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	19,814.17	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	622.30	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	382,366.35	N/A
(e) District taxable valuation (Tax Year 2004)***	1,788,494.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	1,089.31	0.00	0.00
b. FY2003-2004 amount to avoid reversion	1,413.16	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	0.00	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2005-2006

2005 Legislative Revision:

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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 AUCHARD CREEK K-	24	20,275.00	104,728.80	30	20,275.00	130,893.00
2. * DIRECT STATE AID						67,572.10
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
* b. BASE Budget						127,323.27
* c. Maximum Budget Limit						159,431.46
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						127,323.27
* e. Highest Budget With A Vote						159,431.46
* f. Highest Voted Amount (3e-3d)						32,108.19
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						128,977.45
* b. FY 2004-2005 Maximum Budget						161,578.29
* c. FY 2004-2005 ANB						33
* d. FY 2004-2005 Adopted General Fund Budget						128,977.45
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						0.00
* f. FY 2004-2005 Equalization Status					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?.....						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						138.71
Related Services Block Grant Rate [RSBG] per ANB						46.23
Threshold to Determine Disproportionate Costs						1.314737924
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						3,329.04
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs (See Final Page).....						917.43
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						4,246.47
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,109.52

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

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	1,098.58
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]	366.14
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	1,464.72

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	4,793.76
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

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

FY2005-2006 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2004 County Taxable Value	86,394,681.00	86,394,681.00
b. FY 2004-05 County ANB (Budgeted)	6,257	3,313
c. County Retirement Mill Value per ANB	13.81	26.08
District		
d. Tax Year 2004 District Taxable Value	231,641.00	N/A
e. FY 2004-05 District ANB (Budgeted)	33	N/A
f. District Debt Service Mill Value Per ANB	7.02	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 25 Lewis & Clark
 District: 0498 Auchard 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 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	53,930.07	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	2,337.79	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	1,052,771.66	N/A
(e) District taxable valuation (Tax Year 2004)***	231,641.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	821.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	9,957.55	0.00	0.00
b. FY2003-2004 amount to avoid reversion	5,829.28	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	917.43	0.00	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2005-2006

2005 Legislative Revision:

County: 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 FY2006 final budget form.

1. CERTIFIED ANB	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	AUGUSTA K-6	42	14,598.00	183,199.80	45	13,787.00	196,272.00
M1	AUGUSTA 7-8	16	63,076.44	89,284.00	21	72,087.36	117,159.00
2.	* DIRECT STATE AID						178,489.49
3.	FY2006 BUDGET LIMITS						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						75%
	* b. BASE Budget						335,652.55
	* c. Maximum Budget Limit						420,236.02
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						426,008.59
	* e. Highest Budget With A Vote						430,791.33
	* f. Highest Voted Amount (3e-3d)						4,782.74
4.	PRIOR YEAR INFORMATION FOR BUDGETING:						
	* a. FY 2004-2005 BASE Budget						340,435.29
	* b. FY 2004-2005 Maximum Budget						432,047.17
	* c. FY 2004-2005 ANB						67
	* d. FY 2004-2005 Adopted General Fund Budget						430,791.33
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						90,356.04
	* f. FY 2004-2005 Equalization Status					Equalized	EQ
5.	SPECIAL EDUCATION FUNDING (FY2005-2006):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						138.71
	Related Services Block Grant Rate [RSBG] per ANB						46.23
	Threshold to Determine Disproportionate Costs						1.314737924
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						8,045.18
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						2,766.05
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						10,811.23
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						2,681.34

County: 25 Lewis & Clark

District: 0502 Augusta Elem

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	2,654.91
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]	884.84
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	3,539.75

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	11,584.93
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

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

FY2005-2006 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2004 County Taxable Value	86,394,681.00	86,394,681.00
b. FY 2004-05 County ANB (Budgeted)	6,257	3,313
c. County Retirement Mill Value per ANB	13.81	26.08
District		
d. Tax Year 2004 District Taxable Value	2,318,139.00	N/A
e. FY 2004-05 District ANB (Budgeted)	67	N/A
f. District Debt Service Mill Value Per ANB	34.60	N/A
Statewide		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 25 Lewis & Clark

District: 0502 Augusta Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	N/A
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	N/A

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.71	N/A
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	137,213.88	N/A
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	9,246.87	N/A
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	2,740,280.63	N/A
(e) District taxable valuation (Tax Year 2004)***	2,318,139.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	422.00	N/A

Reimbursement For Disproportionate Costs

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	23,404.28	0.00	0.00
b. FY2003-2004 amount to avoid reversion	12,541.78	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	2,766.05	0.00	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2005-2006

2005 Legislative Revision:

County: 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 FY2006 final budget form.

1. CERTIFIED ANB	FY 2005-2006			3 Year Avg ANB		
	* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 AUGUSTA HS 9-12	38	225,273.00	211,840.50	39	225,273.00	217,405.50
2. * DIRECT STATE AID						197,877.29
3. FY2006 BUDGET LIMITS						
* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						100%
* b. BASE Budget						375,366.46
* c. Maximum Budget Limit						473,750.90
* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						462,438.97
* e. Highest Budget With A Vote						473,750.90
* f. Highest Voted Amount (3e-3d)						11,311.93
4. PRIOR YEAR INFORMATION FOR BUDGETING:						
* a. FY 2004-2005 BASE Budget						359,075.63
* b. FY 2004-2005 Maximum Budget						451,549.36
* c. FY 2004-2005 ANB						40
* d. FY 2004-2005 Adopted General Fund Budget						446,148.14
* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						87,072.51
* f. FY 2004-2005 Equalization Status					Equalized	EQ
5. SPECIAL EDUCATION FUNDING (FY2005-2006):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status?						Yes
Block Grant Rates						
Instructional Block Grant Rate [IBG] per ANB						138.71
Related Services Block Grant Rate [RSBG] per ANB						46.23
Threshold to Determine Disproportionate Costs						1.314737924
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						5,270.98
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs (See Final Page)						9,386.85
* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c]						14,657.83
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,756.74

County: 25 Lewis & Clark

District: 0503 Augusta H S

Required Local Match

* f(i). District's Required Match for IBG [5a X 0.33]	1,739.42
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]	579.72
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	2,319.14

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	7,590.12
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

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

FY2005-2006 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2004 County Taxable Value	86,394,681.00	86,394,681.00
b. FY 2004-05 County ANB (Budgeted)	6,257	3,313
c. County Retirement Mill Value per ANB	13.81	26.08
District		
d. Tax Year 2004 District Taxable Value	N/A	2,549,780.00
e. FY 2004-05 District ANB (Budgeted)	N/A	40
f. District Debt Service Mill Value Per ANB	N/A	63.74
Statewide		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

County: 25 Lewis & Clark

District: 0503 Augusta 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 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	N/A	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	N/A	28.54

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	153,588.89
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	N/A	3,636.35
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	N/A	4,487,208.35
(e) District taxable valuation (Tax Year 2004)***	N/A	2,549,780.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	1,937.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	0.00	32,524.55	0.00
b. FY2003-2004 amount to avoid reversion	0.00	6,889.14	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	0.00	9,386.85	0.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2005-2006

2005 Legislative Revision:

County: 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 FY2006 final budget form.

1. CERTIFIED ANB	* Budget Unit	FY 2005-2006			3 Year Avg ANB		
		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1	LINCOLN K-6	86	14,800.75	374,745.00	93	13,989.75	405,182.40
H1	LINCOLN HS 9-12	86	225,273.00	478,396.50	87	225,273.00	483,937.50
M1	LINCOLN 7-8	32	60,823.71	178,440.00	41	69,834.63	228,534.00
2.	* DIRECT STATE AID						637,757.82
3.	FY2006 BUDGET LIMITS						
	* a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(8)]						84%
	* b. BASE Budget						1,192,704.32
	* c. Maximum Budget Limit						1,497,142.47
	* d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues						1,332,704.32
	* e. Highest Budget With A Vote						1,497,142.47
	* f. Highest Voted Amount (3e-3d)						164,438.15
4.	PRIOR YEAR INFORMATION FOR BUDGETING:						
	* a. FY 2004-2005 BASE Budget						1,177,939.71
	* b. FY 2004-2005 Maximum Budget						1,474,887.61
	* c. FY 2004-2005 ANB						228
	* d. FY 2004-2005 Adopted General Fund Budget						1,317,939.71
	* e. FY 2004-2005 Over-BASE Levy As Submitted On Budget						140,000.00
	* f. FY 2004-2005 Equalization Status					Equalized	EQ
5.	SPECIAL EDUCATION FUNDING (FY2005-2006):						
	NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
	Block Grant Eligibility Status?						Yes
	Block Grant Rates						
	Instructional Block Grant Rate [IBG] per ANB						138.71
	Related Services Block Grant Rate [RSBG] per ANB						46.23
	Threshold to Determine Disproportionate Costs						1.314737924
	Special Education Allowable Cost Payments						
	* a. Instructional Block Grant Entitlement [IBG rate X ANB]						28,296.84
	* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
	c. Reimbursement for Disproportionate Costs (See Final Page).....						5,653.82
	* d. Total Special Education Allowable Cost Payment (District) [5a + 5b + 5c].....						33,950.66
	Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
	* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						9,430.92

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]	9,337.96
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]	3,112.21
* f(iv) Total Required Local Match To Avoid Reversions [5f(i) + 5f(ii) + 5f(iii)]	12,450.17

Minimum Special Education Budget To Avoid Reversions

* g. Minimum Special Education Budget to Avoid Reversions [5a + 5b + 5f(iv)]	40,747.01
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6. FLEXIBILITY FUNDING (ESTIMATED):

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

FY2005-2006 Appropriation (estimated) 0.00

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

FY2005-2006 Payments (estimated)

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

7. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

County	Elementary	High School
a. Tax Year 2004 County Taxable Value	86,394,681.00	86,394,681.00
b. FY 2004-05 County ANB (Budgeted)	6,257	3,313
c. County Retirement Mill Value per ANB	13.81	26.08
District		
d. Tax Year 2004 District Taxable Value	2,376,359.00	2,376,359.00
e. FY 2004-05 District ANB (Budgeted)	139	89
f. District Debt Service Mill Value Per ANB	17.10	26.70
Statewide		
** g. Statewide Retirement Mill Value per ANB	21.59	42.86
h. Facility Guaranteed Mill Value per ANB	24.98	49.59

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

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

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2004)***	1,752,163,083.00	1,752,163,083.00
(b) 2004-05 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	163,864,956.46	107,450,132.42
(c) GTB ratio: [(a) divided by (b)] x 175%	18.71	28.54

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	18.71	28.54
(b) 2004-05 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	249,463.20	245,937.57
(c) 40% of 2004-05 District special education allowable cost payment plus district prorated coop cost payment	11,720.05	6,871.47
(d) District's FY 2005-06 guaranteed tax base (a) x [(b) + (c)]	4,886,738.61	7,215,170.00
(e) District taxable valuation (Tax Year 2004)***	2,376,359.00	2,376,359.00
(f) If (d) is greater than (e), then: DISTRICT's FY 2005-06 GTB subsidy per BASE mill [(d) - (e)] x .001	2,510.00	4,839.00

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2003-2004 allowable cost expenditures Total K-12 expenditures prorated by FY04 ANB	42,556.57	24,993.54	67,550.11
b. FY2003-2004 amount to avoid reversion	25,613.50	15,014.80	40,628.30
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.314737924) then [a - (b * 1.314737924)] * 0.4	3,552.61	2,101.21	5,653.82

*** 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.