



PRELIMINARY BUDGET DATA SHEET
FY 2008-2009
Revision #3

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 FY2009 final budget form.

| 1. CERTIFIED ANB | FY 2008-2009 | | | 3 Year Avg ANB | | |
|--|---------------|-----------|--------------------|----------------------|-----------|--------------------|
| | * Budget Unit | ANB | *Basic Entitlement | *Per ANB Entitlement | ANB | *Basic Entitlement |
| E1 HELENA K-6 | 3,988 | 21,922.00 | 18,110,505.60 * | 3,970 | 21,922.00 | 18,029,214.00 |
| M1 HELENA 7-8 | 1,193 | 62,083.00 | 6,885,337.50 * | 1,200 | 62,083.00 | 6,924,800.00 |
| 2. * DIRECT STATE AID | | | | | | 11,210,692.10 |
| 3. Quality Educator | | | | | | 1,114,972.09 |
| 4. At Risk Student | | | | | | 140,305.43 |
| 5. Indian Education For All | | | | | | 105,692.40 |
| 6. American Indian Achievement Gap | | | | | | 49,200.00 |
| 7. SPECIAL EDUCATION FUNDING (FY2008-2009): | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| Block Grant Eligibility Status? | | | | | | Yes |
| Block Grant Rates | | | | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | | | | 148.70 |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | 49.56 |
| Threshold to Determine Disproportionate Costs | | | | | | 1.428633351 |
| Special Education Allowable Cost Payments | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | 770,414.70 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | 256,770.36 |
| c. Reimbursement for Disproportionate Costs | | | | | | 495,321.47 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] | | | | | | 1,522,506.53 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | N/A |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | | | | | | 254,236.85 |
| f(ii) District's Required Match for RSBG [7b X 0.33] | | | | | | 84,734.22 |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] | | | | | | N/A |
| * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | | | | | | 338,971.07 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | | | | | | 1,366,156.13 |

County: 25 Lewis & Clark

District: 0487 Helena Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|---|--------------|------|------|
| a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB | 3,008,351.53 | 0.00 | 0.00 |
| b. FY2006-2007 amount to avoid reversion | 1,238,979.79 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4 | 495,321.47 | 0.00 | 0.00 |

8. FY2009 BUDGET LIMITS

| | |
|---|---------------|
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| * b. BASE Budget | 23,605,557.54 |
| * c. Maximum Budget Limit | 29,535,031.08 |
| * d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | 29,132,991.83 |
| * e. Highest Budget With A Vote | 29,535,031.08 |
| * f. Highest Voted Amount (8e-8d) | 402,039.25 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|---------------|
| * a. FY 2007-2008 BASE Budget | 22,860,508.81 |
| * b. FY 2007-2008 Maximum Budget | 28,596,567.10 |
| * c. FY 2007-2008 ANB | 5,162 |
| * d. FY 2007-2008 Adopted General Fund Budget | 28,596,567.10 |
| * e. FY 2007-2008 Over-BASE Levy As Submitted On Budget | 5,527,434.29 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|----------------|----------------|
| County | | |
| a. Tax Year 2007 County Taxable Value | 101,888,410.00 | 101,888,410.00 |
| b. FY 2007-08 County ANB (Budgeted) | 6,517 | 3,227 |
| c. County Retirement Mill Value per ANB | 15.63 | 31.57 |
| District | | |
| d. Tax Year 2007 District Taxable Value | 76,830,479.00 | N/A |
| e. FY 2007-08 District ANB (Budgeted) | 5,162 | N/A |
| f. District Debt Service Mill Value Per ANB | 14.88 | N/A |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 24.33 | 49.85 |
| h. Facility Guaranteed Mill Value per ANB | 28.15 | 57.68 |

County: 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 2007)*** | 2,028,880,642.00 | 2,028,880,642.00 |
| (b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 187,915,055.82 | 116,878,214.89 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.84 | 33.50 |

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | 20.84 | N/A |
| (b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 8,563,612.43 | N/A |
| (c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment | 589,435.49 | N/A |
| (d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)] | 190,749,518.65 | N/A |
| (e) District taxable valuation (Tax Year 2007)*** | 76,830,479.00 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001 | 113,919.00 | N/A |

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

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



PRELIMINARY BUDGET DATA SHEET
FY 2008-2009
Revision #3

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 FY2009 final budget form.

| 1. CERTIFIED ANB | FY 2008-2009 | | | 3 Year Avg ANB | | | |
|---|--|------------|--------------------|----------------------|------------|--------------------|----------------------|
| | * Budget Unit | ANB | *Basic Entitlement | *Per ANB Entitlement | ANB | *Basic Entitlement | *Per ANB Entitlement |
| H1 HELENA HS 9-12 | 3,013 | 243,649.00 | 17,145,587.50 | 3,071 | 243,649.00 | 17,472,562.50 * | |
| 2. * DIRECT STATE AID | | | | | | 7,919,146.54 | |
| 3. Quality Educator | | | | | | 670,201.27 | |
| 4. At Risk Student | | | | | | 34,963.27 | |
| 5. Indian Education For All | | | | | | 62,648.40 | |
| 6. American Indian Achievement Gap | | | | | | 27,200.00 | |
| 7. SPECIAL EDUCATION FUNDING (FY2008-2009): | NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| Block Grant Eligibility Status? | | | | | | Yes | |
| Block Grant Rates | | | | | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | | | | 148.70 | |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | 49.56 | |
| Threshold to Determine Disproportionate Costs | | | | | | 1.428633351 | |
| Special Education Allowable Cost Payments | | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | 448,033.10 | |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | 149,324.28 | |
| c. Reimbursement for Disproportionate Costs | | | | | | 0.00 | |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] | | | | | | 597,357.38 | |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | N/A | |
| Required Local Match | | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | | | | | | 147,850.92 | |
| f(ii) District's Required Match for RSBG [7b X 0.33] | | | | | | 49,277.01 | |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] | | | | | | N/A | |
| * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | | | | | | 197,127.93 | |
| Minimum Special Education Budget To Avoid Reversions | | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | | | | | | 794,485.31 | |

County: 25 Lewis & Clark

District: 0488 Helena H S

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|---|------|------------|------|
| a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB | 0.00 | 983,132.52 | 0.00 |
| b. FY2006-2007 amount to avoid reversion | 0.00 | 789,388.96 | 0.00 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4 | 0.00 | 0.00 | 0.00 |

8. FY2009 BUDGET LIMITS

| | |
|---|---------------|
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]..... | 75% |
| * b. BASE Budget | 15,804,282.47 |
| * c. Maximum Budget Limit | 19,556,599.86 |
| * d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | 19,451,806.44 |
| * e. Highest Budget With A Vote | 19,556,599.86 |
| * f. Highest Voted Amount (8e-8d) | 104,793.42 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|---------------|
| * a. FY 2007-2008 BASE Budget | 15,494,889.17 |
| * b. FY 2007-2008 Maximum Budget | 19,172,413.14 |
| * c. FY 2007-2008 ANB | 3,104 |
| * d. FY 2007-2008 Adopted General Fund Budget | 19,172,413.14 |
| * e. FY 2007-2008 Over-BASE Levy As Submitted On Budget | 3,647,523.97 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|----------------|----------------|
| County | | |
| a. Tax Year 2007 County Taxable Value | 101,888,410.00 | 101,888,410.00 |
| b. FY 2007-08 County ANB (Budgeted) | 6,517 | 3,227 |
| c. County Retirement Mill Value per ANB..... | 15.63 | 31.57 |
| District | | |
| d. Tax Year 2007 District Taxable Value | N/A | 96,262,143.00 |
| e. FY 2007-08 District ANB (Budgeted) | N/A | 3,104 |
| f. District Debt Service Mill Value Per ANB | N/A | 31.01 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 24.33 | 49.85 |
| h. Facility Guaranteed Mill Value per ANB | 28.15 | 57.68 |

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 2007)*** | 2,028,880,642.00 | 2,028,880,642.00 |
| (b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 187,915,055.82 | 116,878,214.89 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.84 | 33.50 |

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | N/A | 33.50 |
| (b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | N/A | 6,124,143.34 |
| (c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment | N/A | 237,433.56 |
| (d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)] | N/A | 213,112,826.15 |
| (e) District taxable valuation (Tax Year 2007)*** | N/A | 96,262,143.00 |
| (f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001 | N/A | 116,851.00 |

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

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



PRELIMINARY BUDGET DATA SHEET

FY 2008-2009

County: 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 FY2009 final budget form.

| 1. CERTIFIED ANB | FY 2008-2009 | | | 3 Year Avg ANB | | |
|--|---------------|-----------|--------------------|----------------------|-----------|--------------------|
| | * Budget Unit | ANB | *Basic Entitlement | *Per ANB Entitlement | ANB | *Basic Entitlement |
| E1 TRINITY K-6 | 10 | 21,922.00 | 47,151.00 | 11 | 21,922.00 | 51,865.00 * |
| 2. * DIRECT STATE AID | | | | | | 32,982.79 |
| 3. Quality Educator | | | | | | 3,772.08 |
| 4. At Risk Student | | | | | | 3,206.61 |
| 5. Indian Education For All | | | | | | 224.40 |
| 6. American Indian Achievement Gap | | | | | | 0.00 |
| 7. SPECIAL EDUCATION FUNDING (FY2008-2009): | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| Block Grant Eligibility Status? | | | | | | Yes |
| Block Grant Rates | | | | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | | | | 148.70 |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | 49.56 |
| Threshold to Determine Disproportionate Costs | | | | | | 1.428633351 |
| Special Education Allowable Cost Payments | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | 1,487.00 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 0.00 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] | | | | | | 1,487.00 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 495.60 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | | | | | | 490.71 |
| f(ii) District's Required Match for RSBG [7b X 0.33] | | | | | | N/A |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] | | | | | | 163.55 |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | | | | | | 654.26 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | | | | | | 2,141.26 |

County: Lewis & Clark

District: 0491 Trinity Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|----------|------|------|
| a. FY2006-2007 allowable cost expenditures | 2,682.93 | 0.00 | 0.00 |
| Total K-12 expenditures prorated by FY07 ANB | | | |
| b. FY2006-2007 amount to avoid reversion | 2,682.93 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs | 0.00 | 0.00 | 0.00 |
| If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4 | | | |

8. FY2009 BUDGET LIMITS

| | | |
|------|--|-----------|
| * a. | Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 75% |
| * b. | BASE Budget | 68,512.73 |
| * c. | Maximum Budget Limit | 83,964.04 |
| * d. | Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | 80,070.04 |
| * e. | Highest Budget With A Vote | 83,964.04 |
| * f. | Highest Voted Amount (8e-8d) | 3,894.00 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | | |
|------|--|-----------|
| * a. | FY 2007-2008 BASE Budget | 67,004.41 |
| * b. | FY 2007-2008 Maximum Budget | 82,005.49 |
| * c. | FY 2007-2008 ANB | 11 |
| * d. | FY 2007-2008 Adopted General Fund Budget | 78,561.72 |
| * e. | FY 2007-2008 Over-BASE Levy As Submitted On Budget | 11,557.31 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|----------------|----------------|
| County | | |
| a. Tax Year 2007 County Taxable Value | 101,888,410.00 | 101,888,410.00 |
| b. FY 2007-08 County ANB (Budgeted) | 6,517 | 3,227 |
| c. County Retirement Mill Value per ANB | 15.63 | 31.57 |
| District | | |
| d. Tax Year 2007 District Taxable Value | 2,798,646.00 | N/A |
| e. FY 2007-08 District ANB (Budgeted) | 11 | N/A |
| f. District Debt Service Mill Value Per ANB | 254.42 | N/A |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 24.33 | 49.85 |
| h. Facility Guaranteed Mill Value per ANB | 28.15 | 57.68 |

County: 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 2007)*** | 2,028,880,642.00 | 2,028,880,642.00 |
| (b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 187,915,055.82 | 116,878,214.89 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.84 | 33.50 |

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | 20.84 | N/A |
| (b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 25,291.74 | N/A |
| (c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment | 767.40 | N/A |
| (d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)] | 543,072.48 | N/A |
| (e) District taxable valuation (Tax Year 2007)*** | 2,798,646.00 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001 | 0.00 | N/A |

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

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



PRELIMINARY BUDGET DATA SHEET

FY 2008-2009

County: 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 FY2009 final budget form.

| 1. CERTIFIED ANB | FY 2008-2009 | | | 3 Year Avg ANB | | | |
|--|---------------|-----------|--------------------|----------------------|-----------|--------------------|----------------------|
| | * Budget Unit | ANB | *Basic Entitlement | *Per ANB Entitlement | ANB | *Basic Entitlement | *Per ANB Entitlement |
| E1 EAST HELENA K-6 | 874 | 21,922.00 | 4,045,483.80 | 872 | 21,922.00 | 4,036,400.80 * | |
| M1 EAST HELENA 7-8 | 244 | 62,083.00 | 1,458,205.00 | 248 | 62,083.00 | 1,481,862.00 * | |
| 2. * DIRECT STATE AID | | | | | | | 2,504,213.71 |
| 3. Quality Educator | | | | | | | 229,053.47 |
| 4. At Risk Student | | | | | | | 16,927.89 |
| 5. Indian Education For All | | | | | | | 22,848.00 |
| 6. American Indian Achievement Gap | | | | | | | 14,200.00 |
| 7. SPECIAL EDUCATION FUNDING (FY2008-2009): | | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | | |
| Block Grant Eligibility Status? | | | | | | | Yes |
| Block Grant Rates | | | | | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | | | | | 148.70 |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | | 49.56 |
| Threshold to Determine Disproportionate Costs | | | | | | | 1.428633351 |
| Special Education Allowable Cost Payments | | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | | 166,246.60 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | | 23,976.24 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] | | | | | | | 190,222.84 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | | 55,408.08 |
| Required Local Match | | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | | | | | | | 54,861.38 |
| f(ii) District's Required Match for RSBG [7b X 0.33] | | | | | | | N/A |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] | | | | | | | 18,284.67 |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | | | | | | | 73,146.05 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | | | | | | | 239,392.65 |

County: Lewis & Clark
District: 0492 East Helena Elem

Reimbursement For Disproportionate Costs

| | <u>EL</u> | <u>HS</u> | <u>K12</u> |
|--|------------|-----------|------------|
| a. FY2006-2007 allowable cost expenditures | 369,523.58 | 0.00 | 0.00 |
| Total K-12 expenditures prorated by FY07 ANB | | | |
| b. FY2006-2007 amount to avoid reversion | 216,698.69 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs | 23,976.24 | 0.00 | 0.00 |
| If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4 | | | |

8. FY2009 BUDGET LIMITS

| | |
|---|--------------|
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| * b. BASE Budget | 5,053,318.81 |
| * c. Maximum Budget Limit | 6,321,150.92 |
| * d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | 5,874,308.41 |
| * e. Highest Budget With A Vote | 6,321,150.92 |
| * f. Highest Voted Amount (8e-8d) | 446,842.51 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|--------------|
| * a. FY 2007-2008 BASE Budget | 4,965,769.90 |
| * b. FY 2007-2008 Maximum Budget | 6,204,195.54 |
| * c. FY 2007-2008 ANB | 1,126 |
| * d. FY 2007-2008 Adopted General Fund Budget | 5,789,759.50 |
| * e. FY 2007-2008 Over-BASE Levy As Submitted On Budget | 820,989.60 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2007 County Taxable Value | 101,888,410.00 | 101,888,410.00 |
| b. FY 2007-08 County ANB (Budgeted) | 6,517 | 3,227 |
| c. County Retirement Mill Value per ANB | 15.63 | 31.57 |
| District | | |
| d. Tax Year 2007 District Taxable Value | 11,620,902.00 | N/A |
| e. FY 2007-08 District ANB (Budgeted) | 1,126 | N/A |
| f. District Debt Service Mill Value Per ANB | 10.32 | N/A |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 24.33 | 49.85 |
| h. Facility Guaranteed Mill Value per ANB | 28.15 | 57.68 |

County: 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 2007)*** | 2,028,880,642.00 | 2,028,880,642.00 |
| (b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 187,915,055.82 | 116,878,214.89 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.84 | 33.50 |

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | 20.84 | N/A |
| (b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 1,932,247.16 | N/A |
| (c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment | 95,778.70 | N/A |
| (d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)] | 42,264,058.92 | N/A |
| (e) District taxable valuation (Tax Year 2007)*** | 11,620,902.00 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001 | 30,643.00 | N/A |

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

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



PRELIMINARY BUDGET DATA SHEET
FY 2008-2009
Revision #1

County: 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 FY2009 final budget form.

| 1. CERTIFIED ANB | FY 2008-2009 | | | 3 Year Avg ANB | | |
|--|---------------|-----------|--------------------|----------------------|-----------|--------------------|
| | * Budget Unit | ANB | *Basic Entitlement | *Per ANB Entitlement | ANB | *Basic Entitlement |
| E1 WOLF CREEK K-6 | 13 | 21,922.00 | 61,292.40 * | 12 | 21,922.00 | 56,578.80 |
| 2. * DIRECT STATE AID | | | | | | 37,196.84 |
| 3. Quality Educator | | | | | | 4,514.33 |
| 4. At Risk Student | | | | | | 3,033.71 |
| 5. Indian Education For All | | | | | | 265.20 |
| 6. American Indian Achievement Gap | | | | | | 0.00 |
| 7. SPECIAL EDUCATION FUNDING (FY2008-2009): | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| Block Grant Eligibility Status? | | | | | | Yes |
| Block Grant Rates | | | | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | | | | 148.70 |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | 49.56 |
| Threshold to Determine Disproportionate Costs | | | | | | 1.428633351 |
| Special Education Allowable Cost Payments | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | 1,933.10 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 0.00 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] | | | | | | 1,933.10 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 644.28 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | | | | | | 637.92 |
| f(ii) District's Required Match for RSBG [7b X 0.33] | | | | | | N/A |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] | | | | | | 212.61 |
| * f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | | | | | | 850.53 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | | | | | | 2,783.63 |

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

Reimbursement For Disproportionate Costs

| | <u>EL</u> | <u>HS</u> | <u>K12</u> |
|--|-----------|-----------|------------|
| a. FY2006-2007 allowable cost expenditures | 2,688.59 | 0.00 | 0.00 |
| Total K-12 expenditures prorated by FY07 ANB | | | |
| b. FY2006-2007 amount to avoid reversion | 2,682.93 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs | 0.00 | 0.00 | 0.00 |
| If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4 | | | |

8. FY2009 BUDGET LIMITS

| | |
|---|-----------|
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 75% |
| * b. BASE Budget | 77,348.81 |
| * c. Maximum Budget Limit | 94,893.78 |
| * d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | 93,944.35 |
| * e. Highest Budget With A Vote | 94,893.78 |
| * f. Highest Voted Amount (8e-8d) | 949.43 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|-----------|
| * a. FY 2007-2008 BASE Budget | 67,192.00 |
| * b. FY 2007-2008 Maximum Budget | 82,058.78 |
| * c. FY 2007-2008 ANB | 11 |
| * d. FY 2007-2008 Adopted General Fund Budget | 83,787.54 |
| * e. FY 2007-2008 Over-BASE Levy As Submitted On Budget | 16,595.54 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2007 County Taxable Value | 101,888,410.00 | 101,888,410.00 |
| b. FY 2007-08 County ANB (Budgeted) | 6,517 | 3,227 |
| c. County Retirement Mill Value per ANB | 15.63 | 31.57 |
| District | | |
| d. Tax Year 2007 District Taxable Value | 5,012,116.00 | N/A |
| e. FY 2007-08 District ANB (Budgeted) | 11 | N/A |
| f. District Debt Service Mill Value Per ANB | 455.65 | N/A |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 24.33 | 49.85 |
| h. Facility Guaranteed Mill Value per ANB | 28.15 | 57.68 |

County: 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 2007)*** | 2,028,880,642.00 | 2,028,880,642.00 |
| (b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 187,915,055.82 | 116,878,214.89 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.84 | 33.50 |

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | 20.84 | N/A |
| (b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 25,291.74 | N/A |
| (c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment | 613.92 | N/A |
| (d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)] | 539,873.95 | N/A |
| (e) District taxable valuation (Tax Year 2007)*** | 5,012,116.00 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001 | 0.00 | N/A |

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

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



PRELIMINARY BUDGET DATA SHEET

FY 2008-2009

County: 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 FY2009 final budget form.

| 1. CERTIFIED ANB | FY 2008-2009 | | | 3 Year Avg ANB | | |
|--|---------------|-----------|--------------------|----------------------|-----------|--------------------|
| | * Budget Unit | ANB | *Basic Entitlement | *Per ANB Entitlement | ANB | *Basic Entitlement |
| E1 AUCHARD CREEK K-8 | 25 | 21,922.00 | 117,840.00 * | 25 | 21,922.00 | 117,840.00 |
| 2. * DIRECT STATE AID | | | | | | 62,473.61 |
| 3. Quality Educator | | | | | | 7,300.80 |
| 4. At Risk Student | | | | | | 0.00 |
| 5. Indian Education For All | | | | | | 510.00 |
| 6. American Indian Achievement Gap | | | | | | 0.00 |
| 7. SPECIAL EDUCATION FUNDING (FY2008-2009): | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| Block Grant Eligibility Status? | | | | | | Yes |
| Block Grant Rates | | | | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | | | | 148.70 |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | 49.56 |
| Threshold to Determine Disproportionate Costs | | | | | | 1.428633351 |
| Special Education Allowable Cost Payments | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | 3,717.50 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 460.17 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] | | | | | | 4,177.67 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 1,239.00 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | | | | | | 1,226.77 |
| f(ii) District's Required Match for RSBG [7b X 0.33] | | | | | | N/A |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] | | | | | | 408.87 |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | | | | | | 1,635.64 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | | | | | | 5,353.14 |

County: Lewis & Clark
 District: 0498 Auchard Creek Elem

Reimbursement For Disproportionate Costs

| | <u>EL</u> | <u>HS</u> | <u>K12</u> |
|--|-----------|-----------|------------|
| a. FY2006-2007 allowable cost expenditures | 8,226.61 | 0.00 | 0.00 |
| Total K-12 expenditures prorated by FY07 ANB | | | |
| b. FY2006-2007 amount to avoid reversion | 4,953.11 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs | 460.17 | 0.00 | 0.00 |
| If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4 | | | |

8. FY2009 BUDGET LIMITS

| | |
|---|------------|
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| * b. BASE Budget | 125,964.74 |
| * c. Maximum Budget Limit | 157,167.14 |
| * d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | 125,964.74 |
| * e. Highest Budget With A Vote | 157,167.14 |
| * f. Highest Voted Amount (8e-8d) | 31,202.40 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|------------|
| * a. FY 2007-2008 BASE Budget | 126,943.31 |
| * b. FY 2007-2008 Maximum Budget | 157,788.92 |
| * c. FY 2007-2008 ANB | 26 |
| * d. FY 2007-2008 Adopted General Fund Budget | 126,943.31 |
| * e. FY 2007-2008 Over-BASE Levy As Submitted On Budget | 0.00 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2007 County Taxable Value | 101,888,410.00 | 101,888,410.00 |
| b. FY 2007-08 County ANB (Budgeted) | 6,517 | 3,227 |
| c. County Retirement Mill Value per ANB | 15.63 | 31.57 |
| District | | |
| d. Tax Year 2007 District Taxable Value | 295,127.00 | N/A |
| e. FY 2007-08 District ANB (Budgeted) | 26 | N/A |
| f. District Debt Service Mill Value Per ANB | 11.35 | N/A |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 24.33 | 49.85 |
| h. Facility Guaranteed Mill Value per ANB | 28.15 | 57.68 |

County: 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 2007)*** | 2,028,880,642.00 | 2,028,880,642.00 |
| (b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 187,915,055.82 | 116,878,214.89 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.84 | 33.50 |

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|--------------|-------------|
| (a) Statewide GTB ratio (from c above) | 20.84 | N/A |
| (b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 49,518.49 | N/A |
| (c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment | 2,231.85 | N/A |
| (d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)] | 1,078,477.09 | N/A |
| (e) District taxable valuation (Tax Year 2007)*** | 295,127.00 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001 | 783.00 | N/A |

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

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



PRELIMINARY BUDGET DATA SHEET

FY 2008-2009

County: **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 FY2009 final budget form.

| 1. CERTIFIED ANB | FY 2008-2009 | | | 3 Year Avg ANB | | |
|--|---------------|-----------|--------------------|----------------------|-----------|--------------------|
| | * Budget Unit | ANB | *Basic Entitlement | *Per ANB Entitlement | ANB | *Basic Entitlement |
| E1 AUGUSTA K-6 | 44 | 21,922.00 | 207,314.80 * | 42 | 21,922.00 | 197,899.80 |
| M1 AUGUSTA 7-8 | 18 | 62,083.00 | 108,589.50 * | 17 | 62,083.00 | 102,561.00 |
| 2. * DIRECT STATE AID | | | | | | 178,759.46 |
| 3. Quality Educator | | | | | | 23,432.53 |
| 4. At Risk Student | | | | | | 6,928.51 |
| 5. Indian Education For All | | | | | | 1,264.80 |
| 6. American Indian Achievement Gap | | | | | | 200.00 |
| 7. SPECIAL EDUCATION FUNDING (FY2008-2009): | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| Block Grant Eligibility Status? | | | | | | Yes |
| Block Grant Rates | | | | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | | | | 148.70 |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | 49.56 |
| Threshold to Determine Disproportionate Costs | | | | | | 1.428633351 |
| Special Education Allowable Cost Payments | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | 9,219.40 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 2,824.18 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] | | | | | | 12,043.58 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 3,072.72 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | | | | | | 3,042.40 |
| f(ii) District's Required Match for RSBG [7b X 0.33] | | | | | | N/A |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] | | | | | | 1,014.00 |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | | | | | | 4,056.40 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | | | | | | 13,275.80 |

County: Lewis & Clark

District: 0502 Augusta Elem

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|--|-----------|------|------|
| a. FY2006-2007 allowable cost expenditures | 22,392.18 | 0.00 | 0.00 |
| Total K-12 expenditures prorated by FY07 ANB | | | |
| b. FY2006-2007 amount to avoid reversion | 10,731.74 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs | 2,824.18 | 0.00 | 0.00 |
| If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4 | | | |

8. FY2009 BUDGET LIMITS

| | |
|---|------------|
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| * b. BASE Budget | 369,843.38 |
| * c. Maximum Budget Limit | 458,895.02 |
| * d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | 458,895.02 |
| * e. Highest Budget With A Vote | 458,895.02 |
| * f. Highest Voted Amount (8e-8d) | 0.00 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|------------|
| * a. FY 2007-2008 BASE Budget | 344,232.79 |
| * b. FY 2007-2008 Maximum Budget | 426,410.40 |
| * c. FY 2007-2008 ANB | 58 |
| * d. FY 2007-2008 Adopted General Fund Budget | 434,588.83 |
| * e. FY 2007-2008 Over-BASE Levy As Submitted On Budget | 90,356.04 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|----------------|----------------|
| County | | |
| a. Tax Year 2007 County Taxable Value | 101,888,410.00 | 101,888,410.00 |
| b. FY 2007-08 County ANB (Budgeted) | 6,517 | 3,227 |
| c. County Retirement Mill Value per ANB | 15.63 | 31.57 |
| District | | |
| d. Tax Year 2007 District Taxable Value | 2,640,653.00 | N/A |
| e. FY 2007-08 District ANB (Budgeted) | 58 | N/A |
| f. District Debt Service Mill Value Per ANB | 45.53 | N/A |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 24.33 | 49.85 |
| h. Facility Guaranteed Mill Value per ANB | 28.15 | 57.68 |

County: 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 2007)*** | 2,028,880,642.00 | 2,028,880,642.00 |
| (b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 187,915,055.82 | 116,878,214.89 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.84 | 33.50 |

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | 20.84 | N/A |
| (b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 129,701.66 | N/A |
| (c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment | 5,794.84 | N/A |
| (d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)] | 2,823,747.06 | N/A |
| (e) District taxable valuation (Tax Year 2007)*** | 2,640,653.00 | N/A |
| (f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001 | 183.00 | N/A |

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

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



PRELIMINARY BUDGET DATA SHEET

FY 2008-2009

County: 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 FY2009 final budget form.

| 1. CERTIFIED ANB | FY 2008-2009 | | | 3 Year Avg ANB | | | |
|--|---------------|------------|--------------------|----------------------|------------|--------------------|----------------------|
| | * Budget Unit | ANB | *Basic Entitlement | *Per ANB Entitlement | ANB | *Basic Entitlement | *Per ANB Entitlement |
| H1 AUGUSTA HS 9-12 | 39 | 243,649.00 | 235,072.50 | 41 | 243,649.00 | 247,107.00 * | |
| 2. * DIRECT STATE AID | | | | | | | 219,367.93 |
| 3. Quality Educator | | | | | | | 20,995.88 |
| 4. At Risk Student | | | | | | | 221.44 |
| 5. Indian Education For All | | | | | | | 836.40 |
| 6. American Indian Achievement Gap | | | | | | | 0.00 |
| 7. SPECIAL EDUCATION FUNDING (FY2008-2009): | | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | | |
| Block Grant Eligibility Status? | | | | | | | Yes |
| Block Grant Rates | | | | | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | | | | | 148.70 |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | | 49.56 |
| Threshold to Determine Disproportionate Costs | | | | | | | 1.428633351 |
| Special Education Allowable Cost Payments | | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | | 5,799.30 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | | 14,995.11 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] | | | | | | | 20,794.41 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | | 1,932.84 |
| Required Local Match | | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | | | | | | | 1,913.77 |
| f(ii) District's Required Match for RSBG [7b X 0.33] | | | | | | | N/A |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] | | | | | | | 637.84 |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | | | | | | | 2,551.61 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | | | | | | | 8,350.91 |

County: Lewis & Clark

District: 0503 Augusta H S

Reimbursement For Disproportionate Costs

| | EL | HS | K12 |
|---|------|-----------|------|
| a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB | 0.00 | 50,460.78 | 0.00 |
| b. FY2006-2007 amount to avoid reversion | 0.00 | 9,080.71 | 0.00 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4 | 0.00 | 14,995.11 | 0.00 |

8. FY2009 BUDGET LIMITS

| | |
|---|------------|
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| * b. BASE Budget | 444,543.83 |
| * c. Maximum Budget Limit | 556,331.38 |
| * d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | 531,616.34 |
| * e. Highest Budget With A Vote | 556,331.38 |
| * f. Highest Voted Amount (8e-8d) | 24,715.04 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|------------|
| * a. FY 2007-2008 BASE Budget | 434,821.98 |
| * b. FY 2007-2008 Maximum Budget | 543,306.45 |
| * c. FY 2007-2008 ANB | 41 |
| * d. FY 2007-2008 Adopted General Fund Budget | 521,894.49 |
| * e. FY 2007-2008 Over-BASE Levy As Submitted On Budget | 87,072.51 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|----------------|----------------|
| County | | |
| a. Tax Year 2007 County Taxable Value | 101,888,410.00 | 101,888,410.00 |
| b. FY 2007-08 County ANB (Budgeted) | 6,517 | 3,227 |
| c. County Retirement Mill Value per ANB | 15.63 | 31.57 |
| District | | |
| d. Tax Year 2007 District Taxable Value | N/A | 2,935,780.00 |
| e. FY 2007-08 District ANB (Budgeted) | N/A | 41 |
| f. District Debt Service Mill Value Per ANB | N/A | 71.60 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 24.33 | 49.85 |
| h. Facility Guaranteed Mill Value per ANB | 28.15 | 57.68 |

County: 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 2007)*** | 2,028,880,642.00 | 2,028,880,642.00 |
| (b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 187,915,055.82 | 116,878,214.89 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.84 | 33.50 |

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above) | N/A | 33.50 |
| (b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | N/A | 168,184.38 |
| (c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment | N/A | 8,797.25 |
| (d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)] | N/A | 5,928,884.61 |
| (e) District taxable valuation (Tax Year 2007)*** | N/A | 2,935,780.00 |
| (f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001 | N/A | 2,993.00 |

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

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



PRELIMINARY BUDGET DATA SHEET

FY 2008-2009

County: 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 FY2009 final budget form.

| 1. CERTIFIED ANB | FY 2008-2009 | | | 3 Year Avg ANB | | |
|--|---------------|------------|--------------------|----------------------|------------|--------------------|
| | * Budget Unit | ANB | *Basic Entitlement | *Per ANB Entitlement | ANB | *Basic Entitlement |
| E1 LINCOLN K-6 | 72 | 21,922.00 | 339,040.80 | 83 | 21,922.00 | 390,747.40 * |
| M1 LINCOLN 7-8 | 42 | 62,083.00 | 253,123.50 | 36 | 62,083.00 | 217,017.00 * |
| H1 LINCOLN HS 9-12 | 68 | 243,649.00 | 409,377.00 | 76 | 243,649.00 | 457,387.00 * |
| 2. * DIRECT STATE AID | | | | | | 622,584.01 |
| 3. Quality Educator | | | | | | 68,445.00 |
| 4. At Risk Student | | | | | | 17,333.34 |
| 5. Indian Education For All | | | | | | 3,978.00 |
| 6. American Indian Achievement Gap | | | | | | 400.00 |
| 7. SPECIAL EDUCATION FUNDING (FY2008-2009): | | | | | | |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. | | | | | | |
| Block Grant Eligibility Status? | | | | | | Yes |
| Block Grant Rates | | | | | | |
| Instructional Block Grant Rate [IBG] per ANB | | | | | | 148.70 |
| Related Services Block Grant Rate [RSBG] per ANB | | | | | | 49.56 |
| Threshold to Determine Disproportionate Costs | | | | | | 1.428633351 |
| Special Education Allowable Cost Payments | | | | | | |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] | | | | | | 27,063.40 |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] | | | | | | N/A |
| c. Reimbursement for Disproportionate Costs | | | | | | 3,831.40 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] | | | | | | 30,894.80 |
| Prorated Cooperative Cost Payments (Members of Cooperatives Only) | | | | | | |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) | | | | | | 9,019.92 |
| Required Local Match | | | | | | |
| * f(i). District's Required Match for IBG [7a X 0.33] | | | | | | 8,930.92 |
| f(ii) District's Required Match for RSBG [7b X 0.33] | | | | | | N/A |
| * f(iii) District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] | | | | | | 2,976.58 |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] | | | | | | 11,907.50 |
| Minimum Special Education Budget To Avoid Reversions | | | | | | |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] | | | | | | 38,970.90 |

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

Reimbursement For Disproportionate Costs

| | <u>EL</u> | <u>HS</u> | <u>K12</u> |
|---|-----------|-----------|------------|
| a. FY2006-2007 allowable cost expenditures Total K-12 expenditures prorated by FY07 ANB | 41,312.34 | 28,708.57 | 70,020.91 |
| b. FY2006-2007 amount to avoid reversion | 24,765.56 | 17,542.28 | 42,307.84 |
| c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.428633351) then [a - (b * 1.428633351)] * 0.4 | 2,372.57 | 1,458.83 | 3,831.40 |

8. FY2009 BUDGET LIMITS

| | |
|---|--------------|
| * a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] | 100% |
| * b. BASE Budget | 1,251,261.34 |
| * c. Maximum Budget Limit | 1,553,771.26 |
| * d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues | 1,421,261.34 |
| * e. Highest Budget With A Vote | 1,553,771.26 |
| * f. Highest Voted Amount (8e-8d) | 132,509.92 |

9. PRIOR YEAR INFORMATION FOR BUDGETING:

| | |
|---|--------------|
| * a. FY 2007-2008 BASE Budget | 1,261,446.02 |
| * b. FY 2007-2008 Maximum Budget | 1,567,072.47 |
| * c. FY 2007-2008 ANB | 205 |
| * d. FY 2007-2008 Adopted General Fund Budget | 1,431,446.02 |
| * e. FY 2007-2008 Over-BASE Levy As Submitted On Budget | 170,000.00 |

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

| | Elementary | High School |
|---|-------------------|--------------------|
| County | | |
| a. Tax Year 2007 County Taxable Value | 101,888,410.00 | 101,888,410.00 |
| b. FY 2007-08 County ANB (Budgeted) | 6,517 | 3,227 |
| c. County Retirement Mill Value per ANB | 15.63 | 31.57 |
| District | | |
| d. Tax Year 2007 District Taxable Value | 2,690,487.00 | 2,690,487.00 |
| e. FY 2007-08 District ANB (Budgeted) | 123 | 82 |
| f. District Debt Service Mill Value Per ANB | 21.87 | 32.81 |
| Statewide | | |
| g. Statewide Retirement Mill Value per ANB | 24.33 | 49.85 |
| h. Facility Guaranteed Mill Value per ANB | 28.15 | 57.68 |

County: 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 2007)*** | 2,028,880,642.00 | 2,028,880,642.00 |
| (b) 2007-08 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs) | 187,915,055.82 | 116,878,214.89 |
| (c) GTB ratio: [(a) divided by (b)] x 193% | 20.84 | 33.50 |

| II. DISTRICT GTB SUBSIDY: | Elementary | High School |
|--|--------------|--------------|
| (a) Statewide GTB ratio (from c above) | 20.84 | 33.50 |
| (b) 2007-08 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement | 242,166.12 | 252,569.21 |
| (c) 40% of 2007-08 District special education allowable cost payment plus district prorated coop cost payment | 10,359.69 | 6,522.40 |
| (d) District's FY 2008-09 guaranteed tax base (a) x [(b) + (c)] | 5,262,637.88 | 8,679,568.94 |
| (e) District taxable valuation (Tax Year 2007)*** | 2,690,487.00 | 2,690,487.00 |
| (f) If (d) is greater than (e), then: DISTRICT's FY 2008-09 GTB subsidy per BASE mill [(d) - (e)] x .001 | 2,572.00 | 5,989.00 |

*** 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.