



**PRELIMINARY BUDGET DATA SHEET**

**FY 2010-2011**

**Revision #01**

**Adjusted SAG**

**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 FY2011 final budget form.

| 1. CERTIFIED ANB   | FY 2010-2011 |           |                    | 3 Year Avg ANB       |           |                    |                      |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|----------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement | *Per ANB Entitlement |
| E1 HELENA K-6  | 4,064        | 23,257.00 | 19,620,104.80*     | 4,012                | 23,257.00 | 19,370,338.40      |                      |
| M1 HELENA 7-8  | 1,164        | 65,863.00 | 7,150,202.00*      | 1,196                | 65,863.00 | 7,342,378.00       |                      |
| 2. * DIRECT STATE AID  |              |           |                    |                      |           |                    | 12,006,163.78        |
| 3. Quality Educator  |              |           |                    |                      |           |                    | 1,141,035.95         |
| 4. At Risk Student   |              |           |                    |                      |           |                    | 0.00                 |
| 5. * Indian Education For All  |              |           |                    |                      |           |                    | 106,651.20           |
| 6. American Indian Achievement Gap   |              |           |                    |                      |           |                    | 44,600.00            |
| 7. SPECIAL EDUCATION FUNDING (FY2010-2011):  |              |           |                    |                      |           |                    |                      |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |           |                    |                      |           |                    |                      |
| Block Grant Eligibility Status?  |              |           |                    |                      |           |                    | Yes                  |
| <b>Block Grant Rates</b>   |              |           |                    |                      |           |                    |                      |
| Instructional Block Grant Rate [IBG] per ANB   |              |           |                    |                      |           |                    | 150.60               |
| Related Services Block Grant Rate [RSBG] per ANB   |              |           |                    |                      |           |                    | 50.20                |
| Threshold to Determine Disproportionate Costs  |              |           |                    |                      |           |                    | 1.551088257          |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |           |                    |                      |           |                    | 787,336.80           |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |           |                    |                      |           |                    | 262,445.60           |
| c. Reimbursement for Disproportionate Costs  |              |           |                    |                      |           |                    | 422,210.96           |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  |              |           |                    |                      |           |                    | 1,471,993.36         |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |           |                    |                      |           |                    | N/A                  |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |           |                    |                      |           |                    | 259,821.14           |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |           |                    |                      |           |                    | 86,607.05            |
| * 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)]   |              |           |                    |                      |           |                    | 346,428.19           |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |           |                    |                      |           |                    | 1,396,210.59         |

County: 25 Lewis & Clark

District: 0487 Helena Elem

**Reimbursement For Disproportionate Costs**

|   | EL           | HS   | K12  |
|---|--------------|------|------|
| a. FY2008-2009 allowable cost expenditures<br>Total K-12 expenditures prorated by FY09 ANB                                  | 3,174,556.12 | 0.00 | 0.00 |
| b. FY2008-2009 amount to avoid reversion  | 1,366,156.13 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.551088257) then<br>[a - (b * 1.551088257)] * 0.4 | 422,210.96   | 0.00 | 0.00 |

**8. FY2011 BUDGET LIMITS:**

|  |               |
|--|---------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 100%          |
| *b. BASE Budget  | 24,840,619.29 |
| *c. Maximum Budget Limit   | 31,095,700.67 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 30,883,259.48 |
| *e. Highest Budget With A Vote   | 31,095,700.67 |
| *f. Highest Voted Amount (8e-8d)   | 212,441.19    |

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

|  |               |
|--|---------------|
| *a. FY 2009-2010 BASE Budget                           | 24,289,309.24 |
| *b. FY 2009-2010 Maximum Budget                        | 30,431,949.43 |
| *c. FY 2009-2010 ANB                                   | 5,214         |
| *d. FY 2009-2010 Adopted General Fund Budget           | 30,431,949.43 |
| *e. FY 2009-2010 Over-BASE Levy As Submitted On Budget | 6,042,640.19  |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2009 County Taxable Value       | 108,399,116 | 108,399,116 |
| b. FY 2009-10 County ANB (Budgeted)         | 6,609       | 3,156       |
| c. County Retirement Mill Value per ANB     | 16.40       | 34.35       |
| <b>District</b>                             |             |             |
| d. Tax Year 2009 District Taxable Value     | 81,987,375  | N/A         |
| e. FY 2009-10 District ANB (Budgeted)       | 5,214       | N/A         |
| f. District Debt Service Mill Value Per ANB | 15.72       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 26.27       | 55.76       |
| h. Facility Guaranteed Mill Value per ANB   | 30.39       | 64.52       |

County: 25 Lewis & Clark

District: 0487 Helena Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <b>Elementary</b> | <b>High School</b> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2009)***   | 2,196,934,101     | 2,196,934,101      |
| (b) 2009-10 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 199,286,043.81    | 120,362,729.97     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 21.28             | 35.23              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <b>Elementary</b> | <b>High School</b> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 21.28             | N/A                |
| (b) 2009-10 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 9,198,214.00      | N/A                |
| (c) 40% of 2009-10 District special education allowable cost<br>payment plus district prorated coop cost payment         | 620,791.60        | N/A                |
| (d) District's FY 2010-11 guaranteed tax base<br>(a) x [(b) + (c)]   | 208,948,439.17    | N/A                |
| (e) District taxable valuation (Tax Year 2009)***  | 81,987,375        | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2010-11 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 126,961.00        | 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.

Per MCA, 20-9-366(2)(a), 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 2010-2011**

**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 FY2011 final budget form.

| 1. CERTIFIED ANB   | FY 2010-2011 |            |                    | 3 Year Avg ANB       |            |                    |                      |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|----------------------|
|  | *Budget Unit | ANB        | *Basic Entitlement | *Per ANB Entitlement | ANB        | *Basic Entitlement | *Per ANB Entitlement |
| H1 HELENA HS 9-12  | 3,076        | 258,487.00 | 18,632,718.00*     | 3,042                | 258,487.00 | 18,428,531.00      |                      |
| 2. * DIRECT STATE AID  |              |            |                    |                      |            |                    | 8,444,368.64         |
| 3. Quality Educator  |              |            |                    |                      |            |                    | 697,673.57           |
| 4. At Risk Student   |              |            |                    |                      |            |                    | 0.00                 |
| 5. * Indian Education For All  |              |            |                    |                      |            |                    | 62,750.40            |
| 6. American Indian Achievement Gap   |              |            |                    |                      |            |                    | 31,000.00            |
| 7. SPECIAL EDUCATION FUNDING (FY2010-2011):  |              |            |                    |                      |            |                    |                      |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |            |                    |                      |            |                    |                      |
| Block Grant Eligibility Status?  |              |            |                    |                      |            |                    | Yes                  |
| <b>Block Grant Rates</b>   |              |            |                    |                      |            |                    |                      |
| Instructional Block Grant Rate [IBG] per ANB   |              |            |                    |                      |            |                    | 150.60               |
| Related Services Block Grant Rate [RSBG] per ANB   |              |            |                    |                      |            |                    | 50.20                |
| Threshold to Determine Disproportionate Costs  |              |            |                    |                      |            |                    | 1.551088257          |
| <b>Special Education Allowable Cost Payments</b>   |              |            |                    |                      |            |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |            |                    |                      |            |                    | 463,245.60           |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |            |                    |                      |            |                    | 154,415.20           |
| c. Reimbursement for Disproportionate Costs  |              |            |                    |                      |            |                    | 0.00                 |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  |              |            |                    |                      |            |                    | 617,660.80           |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |            |                    |                      |            |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |            |                    |                      |            |                    | N/A                  |
| <b>Required Local Match</b>  |              |            |                    |                      |            |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |            |                    |                      |            |                    | 152,871.05           |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |            |                    |                      |            |                    | 50,957.02            |
| * 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)]   |              |            |                    |                      |            |                    | 203,828.07           |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |            |                    |                      |            |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |            |                    |                      |            |                    | 821,488.87           |

County: 25 Lewis & Clark

District: 0488 Helena H S

**Reimbursement For Disproportionate Costs**

|   | <u>EL</u> | <u>HS</u>    | <u>K12</u> |
|---|-----------|--------------|------------|
| a. FY2008-2009 allowable cost expenditures<br>Total K-12 expenditures prorated by FY09 ANB                                  | 0.00      | 1,150,914.92 | 0.00       |
| b. FY2008-2009 amount to avoid reversion  | 0.00      | 794,485.31   | 0.00       |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.551088257) then<br>[a - (b * 1.551088257)] * 0.4 | 0.00      | 0.00         | 0.00       |

**8. FY2011 BUDGET LIMITS:**

|  |               |
|--|---------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 93%           |
| *b. BASE Budget  | 16,769,113.09 |
| *c. Maximum Budget Limit   | 20,874,714.31 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 20,627,767.13 |
| *e. Highest Budget With A Vote   | 20,874,714.31 |
| *f. Highest Voted Amount (8e-8d)   | 246,947.18    |

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

|  |               |
|--|---------------|
| *a. FY 2009-2010 BASE Budget                           | 16,122,005.55 |
| *b. FY 2009-2010 Maximum Budget                        | 20,005,659.59 |
| *c. FY 2009-2010 ANB                                   | 3,048         |
| *d. FY 2009-2010 Adopted General Fund Budget           | 20,005,659.59 |
| *e. FY 2009-2010 Over-BASE Levy As Submitted On Budget | 3,858,654.04  |

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

|   | <u>Elementary</u> | <u>High School</u> |
|---|-------------------|--------------------|
| <b>County</b>                               |                   |                    |
| a. Tax Year 2009 County Taxable Value       | 108,399,116       | 108,399,116        |
| b. FY 2009-10 County ANB (Budgeted)         | 6,609             | 3,156              |
| c. County Retirement Mill Value per ANB     | 16.40             | 34.35              |
| <b>District</b>                             |                   |                    |
| d. Tax Year 2009 District Taxable Value     | N/A               | 102,767,430        |
| e. FY 2009-10 District ANB (Budgeted)       | N/A               | 3,048              |
| f. District Debt Service Mill Value Per ANB | N/A               | 33.72              |
| <b>Statewide</b>                            |                   |                    |
| g. Statewide Retirement Mill Value per ANB  | 26.27             | 55.76              |
| h. Facility Guaranteed Mill Value per ANB   | 30.39             | 64.52              |

County: 25 Lewis & Clark

District: 0488 Helena H S

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <b>Elementary</b> | <b>High School</b> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2009)***   | 2,196,934,101     | 2,196,934,101      |
| (b) 2009-10 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 199,286,043.81    | 120,362,729.97     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 21.28             | 35.23              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <b>Elementary</b> | <b>High School</b> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | N/A               | 35.23              |
| (b) 2009-10 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | N/A               | 6,405,378.00       |
| (c) 40% of 2009-10 District special education allowable cost<br>payment plus district prorated coop cost payment         | N/A               | 242,423.60         |
| (d) District's FY 2010-11 guaranteed tax base<br>(a) x [(b) + (c)]   | N/A               | 234,202,050.37     |
| (e) District taxable valuation (Tax Year 2009)***  | N/A               | 102,767,430        |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2010-11 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | N/A               | 131,435.00         |

\*\*\* 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.

Per MCA, 20-9-366(2)(a), 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 2010-2011**

**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 FY2011 final budget form.

| 1. CERTIFIED ANB   | FY 2010-2011 |           |                    | 3 Year Avg ANB       |           |                    |                      |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|----------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement | *Per ANB Entitlement |
| E1 TRINITY K-6   | 22           | 23,257.00 | 110,019.80*        | 16                   | 23,257.00 | 80,024.00          |                      |
| 2. * DIRECT STATE AID  |              |           |                    |                      |           |                    | 59,574.73            |
| 3. Quality Educator  |              |           |                    |                      |           |                    | 6,692.40             |
| 4. At Risk Student   |              |           |                    |                      |           |                    | 0.00                 |
| 5. * Indian Education For All  |              |           |                    |                      |           |                    | 448.80               |
| 6. American Indian Achievement Gap   |              |           |                    |                      |           |                    | 0.00                 |
| 7. SPECIAL EDUCATION FUNDING (FY2010-2011):  |              |           |                    |                      |           |                    |                      |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |           |                    |                      |           |                    |                      |
| Block Grant Eligibility Status?  |              |           |                    |                      |           |                    | Yes                  |
| <b>Block Grant Rates</b>   |              |           |                    |                      |           |                    |                      |
| Instructional Block Grant Rate [IBG] per ANB   |              |           |                    |                      |           |                    | 150.60               |
| Related Services Block Grant Rate [RSBG] per ANB   |              |           |                    |                      |           |                    | 50.20                |
| Threshold to Determine Disproportionate Costs  |              |           |                    |                      |           |                    | 1.551088257          |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |           |                    |                      |           |                    | 3,313.20             |
| * 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]  |              |           |                    |                      |           |                    | 3,313.20             |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |           |                    |                      |           |                    | 1,104.40             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |           |                    |                      |           |                    | 1,093.36             |
| f(ii). District's Required Match for RSBG [7b X 0.33]  |              |           |                    |                      |           |                    | N/A                  |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33]  |              |           |                    |                      |           |                    | 364.45               |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |           |                    |                      |           |                    | 1,457.81             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |           |                    |                      |           |                    | 4,771.01             |

County: 25 Lewis & Clark

District: 0491 Trinity Elem

**Reimbursement For Disproportionate Costs**

|   | EL       | HS   | K12  |
|---|----------|------|------|
| a. FY2008-2009 allowable cost expenditures<br>Total K-12 expenditures prorated by FY09 ANB                                  | 1,650.55 | 0.00 | 0.00 |
| b. FY2008-2009 amount to avoid reversion  | 2,141.26 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.551088257) then<br>[a - (b * 1.551088257)] * 0.4 | 0.00     | 0.00 | 0.00 |

**8. FY2011 BUDGET LIMITS:**

|  |            |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 75%        |
| *b. BASE Budget  | 118,842.88 |
| *c. Maximum Budget Limit   | 147,044.40 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 130,400.19 |
| *e. Highest Budget With A Vote   | 147,044.40 |
| *f. Highest Voted Amount (8e-8d)   | 16,644.21  |

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

|  |            |
|--|------------|
| *a. FY 2009-2010 BASE Budget                           | 84,188.59  |
| *b. FY 2009-2010 Maximum Budget                        | 104,319.76 |
| *c. FY 2009-2010 ANB                                   | 15         |
| *d. FY 2009-2010 Adopted General Fund Budget           | 95,745.90  |
| *e. FY 2009-2010 Over-BASE Levy As Submitted On Budget | 11,557.31  |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2009 County Taxable Value       | 108,399,116 | 108,399,116 |
| b. FY 2009-10 County ANB (Budgeted)         | 6,609       | 3,156       |
| c. County Retirement Mill Value per ANB     | 16.40       | 34.35       |
| <b>District</b>                             |             |             |
| d. Tax Year 2009 District Taxable Value     | 3,406,008   | N/A         |
| e. FY 2009-10 District ANB (Budgeted)       | 15          | N/A         |
| f. District Debt Service Mill Value Per ANB | 227.07      | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 26.27       | 55.76       |
| h. Facility Guaranteed Mill Value per ANB   | 30.39       | 64.52       |



County: 25 Lewis & Clark

District: 0491 Trinity Elem

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <b>Elementary</b> | <b>High School</b> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2009)***   | 2,196,934,101     | 2,196,934,101      |
| (b) 2009-10 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 199,286,043.81    | 120,362,729.97     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 21.28             | 35.23              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <b>Elementary</b> | <b>High School</b> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 21.28             | N/A                |
| (b) 2009-10 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 33,681.00         | N/A                |
| (c) 40% of 2009-10 District special education allowable cost<br>payment plus district prorated coop cost payment         | 1,198.32          | N/A                |
| (d) District's FY 2010-11 guaranteed tax base<br>(a) x [(b) + (c)]   | 742,231.93        | N/A                |
| (e) District taxable valuation (Tax Year 2009)***  | 3,406,008         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2010-11 GTB subsidy per BASE mill<br>[(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.

Per MCA, 20-9-366(2)(a), 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 2010-2011**

**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 FY2011 final budget form.

| 1. CERTIFIED ANB   | FY 2010-2011 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 EAST HELENA K-6   | 881          | 23,257.00 | 4,330,115.00*      | 890                  | 23,257.00 | 4,373,549.00       |
| M1 EAST HELENA 7-8   | 274          | 65,863.00 | 1,736,269.50*      | 258                  | 65,863.00 | 1,635,913.50       |
| 2. * DIRECT STATE AID .....  |              |           |                    |                      |           | 2,751,510.51       |
| 3. Quality Educator .....  |              |           |                    |                      |           | 248,835.60         |
| 4. At Risk Student .....   |              |           |                    |                      |           | 0.00               |
| 5. * Indian Education For All .....  |              |           |                    |                      |           | 23,562.00          |
| 6. American Indian Achievement Gap .....   |              |           |                    |                      |           | 16,200.00          |
| 7. SPECIAL EDUCATION FUNDING (FY2010-2011):  |              |           |                    |                      |           |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |           |                    |                      |           |                    |
| Block Grant Eligibility Status? .....  |              |           |                    |                      |           | Yes                |
| <b>Block Grant Rates</b>   |              |           |                    |                      |           |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |              |           |                    |                      |           | 150.60             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           | 50.20              |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           | 1.551088257        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           | 173,943.00         |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |           |                    |                      |           | N/A                |
| c. Reimbursement for Disproportionate Costs .....  |              |           |                    |                      |           | 15,555.04          |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....  |              |           |                    |                      |           | 189,498.04         |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           | 57,981.00          |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |           |                    |                      |           | 57,401.19          |
| f(ii). District's Required Match for RSBG [7b X 0.33] .....  |              |           |                    |                      |           | N/A                |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....  |              |           |                    |                      |           | 19,133.73          |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....   |              |           |                    |                      |           | 76,534.92          |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....   |              |           |                    |                      |           | 250,477.92         |

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

**Reimbursement For Disproportionate Costs**

|   | EL         | HS   | K12  |
|---|------------|------|------|
| a. FY2008-2009 allowable cost expenditures<br>Total K-12 expenditures prorated by FY09 ANB                                  | 410,206.72 | 0.00 | 0.00 |
| b. FY2008-2009 amount to avoid reversion  | 239,392.65 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.551088257) then<br>[a - (b * 1.551088257)] * 0.4 | 15,555.04  | 0.00 | 0.00 |

**8. FY2011 BUDGET LIMITS:**

|  |              |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 100%         |
| *b. BASE Budget  | 5,501,490.86 |
| *c. Maximum Budget Limit   | 6,881,079.18 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 6,322,480.46 |
| *e. Highest Budget With A Vote   | 6,881,079.18 |
| *f. Highest Voted Amount (8e-8d)   | 558,598.72   |

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

|  |              |
|--|--------------|
| *a. FY 2009-2010 BASE Budget                           | 5,383,160.35 |
| *b. FY 2009-2010 Maximum Budget                        | 6,737,685.25 |
| *c. FY 2009-2010 ANB                                   | 1,170        |
| *d. FY 2009-2010 Adopted General Fund Budget           | 6,209,149.95 |
| *e. FY 2009-2010 Over-BASE Levy As Submitted On Budget | 820,989.60   |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2009 County Taxable Value       | 108,399,116 | 108,399,116 |
| b. FY 2009-10 County ANB (Budgeted)         | 6,609       | 3,156       |
| c. County Retirement Mill Value per ANB     | 16.40       | 34.35       |
| <b>District</b>                             |             |             |
| d. Tax Year 2009 District Taxable Value     | 12,238,352  | N/A         |
| e. FY 2009-10 District ANB (Budgeted)       | 1,170       | N/A         |
| f. District Debt Service Mill Value Per ANB | 10.46       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 26.27       | 55.76       |
| h. Facility Guaranteed Mill Value per ANB   | 30.39       | 64.52       |

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

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2009)***   | 2,196,934,101     | 2,196,934,101      |
| (b) 2009-10 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 199,286,043.81    | 120,362,729.97     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 21.28             | 35.23              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 21.28             | N/A                |
| (b) 2009-10 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 2,123,806.00      | N/A                |
| (c) 40% of 2009-10 District special education allowable cost<br>payment plus district prorated coop cost payment         | 100,823.76        | N/A                |
| (d) District's FY 2010-11 guaranteed tax base<br>(a) x [(b) + (c)]   | 47,340,121.29     | N/A                |
| (e) District taxable valuation (Tax Year 2009)***  | 12,238,352        | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2010-11 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 35,102.00         | 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.

Per MCA, 20-9-366(2)(a), 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 2010-2011**

**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 FY2011 final budget form.

| 1. CERTIFIED ANB   | FY 2010-2011 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 WOLF CREEK K-6  | 10           | 23,257.00 | 50,021.00          | 11                   | 23,257.00 | 55,022.00*         |
| 2. * DIRECT STATE AID .....  |              |           |                    |                      |           | 34,990.71          |
| 3. Quality Educator .....  |              |           |                    |                      |           | 4,386.56           |
| 4. At Risk Student .....   |              |           |                    |                      |           | 0.00               |
| 5. * Indian Education For All .....  |              |           |                    |                      |           | 224.40             |
| 6. American Indian Achievement Gap .....   |              |           |                    |                      |           | 0.00               |
| 7. SPECIAL EDUCATION FUNDING (FY2010-2011):  |              |           |                    |                      |           |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |           |                    |                      |           |                    |
| Block Grant Eligibility Status? .....  |              |           |                    |                      |           | Yes                |
| <b>Block Grant Rates</b>   |              |           |                    |                      |           |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |              |           |                    |                      |           | 150.60             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           | 50.20              |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           | 1.551088257        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           | 1,506.00           |
| * 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] .....  |              |           |                    |                      |           | 1,506.00           |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           | 502.00             |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |           |                    |                      |           | 496.98             |
| 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] .....  |              |           |                    |                      |           | 165.66             |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....   |              |           |                    |                      |           | 662.64             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....   |              |           |                    |                      |           | 2,168.64           |

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

**Reimbursement For Disproportionate Costs**

|   | EL       | HS   | K12  |
|---|----------|------|------|
| a. FY2008-2009 allowable cost expenditures<br>Total K-12 expenditures prorated by FY09 ANB                                  | 2,815.20 | 0.00 | 0.00 |
| b. FY2008-2009 amount to avoid reversion  | 2,783.63 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.551088257) then<br>[a - (b * 1.551088257)] * 0.4 | 0.00     | 0.00 | 0.00 |

**8. FY2011 BUDGET LIMITS:**

|  |           |
|--|-----------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 75%       |
| *b. BASE Budget  | 69,543.36 |
| *c. Maximum Budget Limit   | 85,901.96 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 85,901.96 |
| *e. Highest Budget With A Vote   | 85,901.96 |
| *f. Highest Voted Amount (8e-8d)   | 0.00      |

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

|  |           |
|--|-----------|
| *a. FY 2009-2010 BASE Budget                           | 63,570.17 |
| *b. FY 2009-2010 Maximum Budget                        | 78,427.40 |
| *c. FY 2009-2010 ANB                                   | 10        |
| *d. FY 2009-2010 Adopted General Fund Budget           | 80,165.71 |
| *e. FY 2009-2010 Over-BASE Levy As Submitted On Budget | 16,595.54 |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2009 County Taxable Value       | 108,399,116 | 108,399,116 |
| b. FY 2009-10 County ANB (Budgeted)         | 6,609       | 3,156       |
| c. County Retirement Mill Value per ANB     | 16.40       | 34.35       |
| <b>District</b>                             |             |             |
| d. Tax Year 2009 District Taxable Value     | 5,135,695   | N/A         |
| e. FY 2009-10 District ANB (Budgeted)       | 10          | N/A         |
| f. District Debt Service Mill Value Per ANB | 513.57      | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 26.27       | 55.76       |
| h. Facility Guaranteed Mill Value per ANB   | 30.39       | 64.52       |

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

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2009)***   | 2,196,934,101     | 2,196,934,101      |
| (b) 2009-10 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 199,286,043.81    | 120,362,729.97     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 21.28             | 35.23              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 21.28             | N/A                |
| (b) 2009-10 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 25,113.00         | N/A                |
| (c) 40% of 2009-10 District special education allowable cost<br>payment plus district prorated coop cost payment         | 718.91            | N/A                |
| (d) District's FY 2010-11 guaranteed tax base<br>(a) x [(b) + (c)]   | 549,703.04        | N/A                |
| (e) District taxable valuation (Tax Year 2009)***  | 5,135,695         | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2010-11 GTB subsidy per BASE mill<br>[(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.

Per MCA, 20-9-366(2)(a), 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 2010-2011**

**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 FY2011 final budget form.

| 1. CERTIFIED ANB   | FY 2010-2011 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 AUCHARD CREEK K-8   | 25           | 23,257.00 | 125,015.00*        | 25                   | 23,257.00 | 125,015.00         |
| 2. * DIRECT STATE AID .....  |              |           |                    |                      |           | 66,277.58          |
| 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 (FY2010-2011):  |              |           |                    |                      |           |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |           |                    |                      |           |                    |
| Block Grant Eligibility Status? .....  |              |           |                    |                      |           | Yes                |
| <b>Block Grant Rates</b>   |              |           |                    |                      |           |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |              |           |                    |                      |           | 150.60             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           | 50.20              |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           | 1.551088257        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           | 3,765.00           |
| * 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] .....  |              |           |                    |                      |           | 3,765.00           |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           | 1,255.00           |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |           |                    |                      |           | 1,242.45           |
| 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] .....  |              |           |                    |                      |           | 414.15             |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....   |              |           |                    |                      |           | 1,656.60           |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....   |              |           |                    |                      |           | 5,421.60           |



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

**Reimbursement For Disproportionate Costs**

|   | EL       | HS   | K12  |
|---|----------|------|------|
| a. FY2008-2009 allowable cost expenditures<br>Total K-12 expenditures prorated by FY09 ANB                                  | 6,610.50 | 0.00 | 0.00 |
| b. FY2008-2009 amount to avoid reversion  | 5,353.14 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.551088257) then<br>[a - (b * 1.551088257)] * 0.4 | 0.00     | 0.00 | 0.00 |

**8. FY2011 BUDGET LIMITS:**

|  |            |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 75%        |
| *b. BASE Budget  | 132,201.40 |
| *c. Maximum Budget Limit   | 163,612.80 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 132,201.40 |
| *e. Highest Budget With A Vote   | 163,612.80 |
| *f. Highest Voted Amount (8e-8d)   | 31,411.40  |

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

|  |            |
|--|------------|
| *a. FY 2009-2010 BASE Budget                           | 128,847.45 |
| *b. FY 2009-2010 Maximum Budget                        | 160,648.80 |
| *c. FY 2009-2010 ANB                                   | 25         |
| *d. FY 2009-2010 Adopted General Fund Budget           | 128,847.45 |
| *e. FY 2009-2010 Over-BASE Levy As Submitted On Budget | 0.00       |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2009 County Taxable Value       | 108,399,116 | 108,399,116 |
| b. FY 2009-10 County ANB (Budgeted)         | 6,609       | 3,156       |
| c. County Retirement Mill Value per ANB     | 16.40       | 34.35       |
| <b>District</b>                             |             |             |
| d. Tax Year 2009 District Taxable Value     | 256,343     | N/A         |
| e. FY 2009-10 District ANB (Budgeted)       | 25          | N/A         |
| f. District Debt Service Mill Value Per ANB | 10.25       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 26.27       | 55.76       |
| h. Facility Guaranteed Mill Value per ANB   | 30.39       | 64.52       |

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

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2009)***   | 2,196,934,101     | 2,196,934,101      |
| (b) 2009-10 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 199,286,043.81    | 120,362,729.97     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 21.28             | 35.23              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 21.28             | N/A                |
| (b) 2009-10 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 50,813.00         | N/A                |
| (c) 40% of 2009-10 District special education allowable cost<br>payment plus district prorated coop cost payment         | 2,008.06          | N/A                |
| (d) District's FY 2010-11 guaranteed tax base<br>(a) x [(b) + (c)]   | 1,124,032.16      | N/A                |
| (e) District taxable valuation (Tax Year 2009)***  | 256,343           | N/A                |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2010-11 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 868.00            | 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.

Per MCA, 20-9-366(2)(a), 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 2010-2011**

**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 FY2011 final budget form.

| 1. CERTIFIED ANB   | FY 2010-2011 |           |                    | 3 Year Avg ANB       |           |                    |
|--|--------------|-----------|--------------------|----------------------|-----------|--------------------|
|  | *Budget Unit | ANB       | *Basic Entitlement | *Per ANB Entitlement | ANB       | *Basic Entitlement |
| E1 AUGUSTA K-6   | 36           | 23,257.00 | 179,982.00         | 40                   | 23,257.00 | 199,964.00*        |
| M1 AUGUSTA 7-8   | 13           | 65,863.00 | 83,226.00          | 17                   | 65,863.00 | 108,817.00*        |
| 2. * DIRECT STATE AID .....  |              |           |                    |                      |           | 177,861.75         |
| 3. Quality Educator .....  |              |           |                    |                      |           | 21,695.54          |
| 4. At Risk Student .....   |              |           |                    |                      |           | 0.00               |
| 5. * Indian Education For All .....  |              |           |                    |                      |           | 1,162.80           |
| 6. American Indian Achievement Gap .....   |              |           |                    |                      |           | 400.00             |
| 7. SPECIAL EDUCATION FUNDING (FY2010-2011):  |              |           |                    |                      |           |                    |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |           |                    |                      |           |                    |
| Block Grant Eligibility Status? .....  |              |           |                    |                      |           | Yes                |
| <b>Block Grant Rates</b>   |              |           |                    |                      |           |                    |
| Instructional Block Grant Rate [IBG] per ANB .....   |              |           |                    |                      |           | 150.60             |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |           |                    |                      |           | 50.20              |
| Threshold to Determine Disproportionate Costs .....  |              |           |                    |                      |           | 1.551088257        |
| <b>Special Education Allowable Cost Payments</b>   |              |           |                    |                      |           |                    |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |           |                    |                      |           | 7,379.40           |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |           |                    |                      |           | N/A                |
| c. Reimbursement for Disproportionate Costs .....  |              |           |                    |                      |           | 11,342.15          |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....  |              |           |                    |                      |           | 18,721.55          |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |           |                    |                      |           |                    |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |           |                    |                      |           | 2,459.80           |
| <b>Required Local Match</b>  |              |           |                    |                      |           |                    |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |           |                    |                      |           | 2,435.20           |
| 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] .....  |              |           |                    |                      |           | 811.73             |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....   |              |           |                    |                      |           | 3,246.93           |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |           |                    |                      |           |                    |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....   |              |           |                    |                      |           | 10,626.33          |

County: 25 Lewis & Clark

District: 0502 Augusta Elem

**Reimbursement For Disproportionate Costs**

|   | EL        | HS   | K12  |
|---|-----------|------|------|
| a. FY2008-2009 allowable cost expenditures<br>Total K-12 expenditures prorated by FY09 ANB                                  | 48,947.30 | 0.00 | 0.00 |
| b. FY2008-2009 amount to avoid reversion  | 13,275.80 | 0.00 | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.551088257) then<br>[a - (b * 1.551088257)] * 0.4 | 11,342.15 | 0.00 | 0.00 |

**8. FY2011 BUDGET LIMITS:**

|  |            |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 100%       |
| *b. BASE Budget  | 368,773.23 |
| *c. Maximum Budget Limit   | 461,062.24 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 457,824.87 |
| *e. Highest Budget With A Vote   | 461,062.24 |
| *f. Highest Voted Amount (8e-8d)   | 3,237.37   |

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

|  |            |
|--|------------|
| *a. FY 2009-2010 BASE Budget                           | 362,408.97 |
| *b. FY 2009-2010 Maximum Budget                        | 450,825.54 |
| *c. FY 2009-2010 ANB                                   | 59         |
| *d. FY 2009-2010 Adopted General Fund Budget           | 451,460.61 |
| *e. FY 2009-2010 Over-BASE Levy As Submitted On Budget | 89,051.64  |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2009 County Taxable Value       | 108,399,116 | 108,399,116 |
| b. FY 2009-10 County ANB (Budgeted)         | 6,609       | 3,156       |
| c. County Retirement Mill Value per ANB     | 16.40       | 34.35       |
| <b>District</b>                             |             |             |
| d. Tax Year 2009 District Taxable Value     | 2,533,306   | N/A         |
| e. FY 2009-10 District ANB (Budgeted)       | 59          | N/A         |
| f. District Debt Service Mill Value Per ANB | 42.94       | N/A         |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 26.27       | 55.76       |
| h. Facility Guaranteed Mill Value per ANB   | 30.39       | 64.52       |

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 2009)***   | 2,196,934,101  | 2,196,934,101  |
| (b) 2009-10 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 199,286,043.81 | 120,362,729.97 |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 21.28          | 35.23          |

| II. DISTRICT GTB SUBSIDY:  | Elementary   | High School |
|--|--------------|-------------|
|  |              |             |
| (a) Statewide GTB ratio (from c above)   | 21.28        | N/A         |
| (b) 2009-10 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 140,263.00   | N/A         |
| (c) 40% of 2009-10 District special education allowable cost<br>payment plus district prorated coop cost payment         | 5,965.01     | N/A         |
| (d) District's FY 2010-11 guaranteed tax base<br>(a) x [(b) + (c)]   | 3,111,732.05 | N/A         |
| (e) District taxable valuation (Tax Year 2009)***  | 2,533,306    | N/A         |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2010-11 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 578.00       | 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.

Per MCA, 20-9-366(2)(a), 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 2010-2011**

**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 FY2011 final budget form.

| 1. CERTIFIED ANB   | FY 2010-2011 |            |                    | 3 Year Avg ANB       |            |                    |                      |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|----------------------|
|  | *Budget Unit | ANB        | *Basic Entitlement | *Per ANB Entitlement | ANB        | *Basic Entitlement | *Per ANB Entitlement |
| H1 AUGUSTA HS 9-12   | 40           | 258,487.00 | 255,810.00*        | 39                   | 258,487.00 | 249,424.50         |                      |
| 2. * DIRECT STATE AID  |              |            |                    |                      |            |                    | 229,890.76           |
| 3. Quality Educator  |              |            |                    |                      |            |                    | 22,903.22            |
| 4. At Risk Student   |              |            |                    |                      |            |                    | 0.00                 |
| 5. * Indian Education For All  |              |            |                    |                      |            |                    | 816.00               |
| 6. American Indian Achievement Gap   |              |            |                    |                      |            |                    | 0.00                 |
| 7. SPECIAL EDUCATION FUNDING (FY2010-2011):  |              |            |                    |                      |            |                    |                      |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |            |                    |                      |            |                    |                      |
| Block Grant Eligibility Status?  |              |            |                    |                      |            |                    | Yes                  |
| <b>Block Grant Rates</b>   |              |            |                    |                      |            |                    |                      |
| Instructional Block Grant Rate [IBG] per ANB   |              |            |                    |                      |            |                    | 150.60               |
| Related Services Block Grant Rate [RSBG] per ANB   |              |            |                    |                      |            |                    | 50.20                |
| Threshold to Determine Disproportionate Costs  |              |            |                    |                      |            |                    | 1.551088257          |
| <b>Special Education Allowable Cost Payments</b>   |              |            |                    |                      |            |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB]  |              |            |                    |                      |            |                    | 6,024.00             |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB]  |              |            |                    |                      |            |                    | N/A                  |
| c. Reimbursement for Disproportionate Costs  |              |            |                    |                      |            |                    | 11,474.40            |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]  |              |            |                    |                      |            |                    | 17,498.40            |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |            |                    |                      |            |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop)  |              |            |                    |                      |            |                    | 2,008.00             |
| <b>Required Local Match</b>  |              |            |                    |                      |            |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33]  |              |            |                    |                      |            |                    | 1,987.92             |
| 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]  |              |            |                    |                      |            |                    | 662.64               |
| * f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]   |              |            |                    |                      |            |                    | 2,650.56             |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |            |                    |                      |            |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]   |              |            |                    |                      |            |                    | 8,674.56             |

County: 25 Lewis & Clark

District: 0503 Augusta H S

**Reimbursement For Disproportionate Costs**

|   | EL   | HS        | K12  |
|---|------|-----------|------|
| a. FY2008-2009 allowable cost expenditures<br>Total K-12 expenditures prorated by FY09 ANB                                  | 0.00 | 41,638.99 | 0.00 |
| b. FY2008-2009 amount to avoid reversion  | 0.00 | 8,350.91  | 0.00 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.551088257) then<br>[a - (b * 1.551088257)] * 0.4 | 0.00 | 11,474.40 | 0.00 |

**8. FY2011 BUDGET LIMITS:**

|  |            |
|--|------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 100%       |
| *b. BASE Budget  | 460,457.78 |
| *c. Maximum Budget Limit   | 575,021.02 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 547,530.29 |
| *e. Highest Budget With A Vote   | 575,021.02 |
| *f. Highest Voted Amount (8e-8d)   | 27,490.73  |

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

|  |            |
|--|------------|
| *a. FY 2009-2010 BASE Budget                           | 445,212.95 |
| *b. FY 2009-2010 Maximum Budget                        | 556,491.62 |
| *c. FY 2009-2010 ANB                                   | 39         |
| *d. FY 2009-2010 Adopted General Fund Budget           | 532,285.46 |
| *e. FY 2009-2010 Over-BASE Levy As Submitted On Budget | 87,072.51  |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2009 County Taxable Value       | 108,399,116 | 108,399,116 |
| b. FY 2009-10 County ANB (Budgeted)         | 6,609       | 3,156       |
| c. County Retirement Mill Value per ANB     | 16.40       | 34.35       |
| <b>District</b>                             |             |             |
| d. Tax Year 2009 District Taxable Value     | N/A         | 2,789,649   |
| e. FY 2009-10 District ANB (Budgeted)       | N/A         | 39          |
| f. District Debt Service Mill Value Per ANB | N/A         | 71.53       |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 26.27       | 55.76       |
| h. Facility Guaranteed Mill Value per ANB   | 30.39       | 64.52       |

County: 25 Lewis & Clark

District: 0503 Augusta H S

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <b>Elementary</b> | <b>High School</b> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2009)***   | 2,196,934,101     | 2,196,934,101      |
| (b) 2009-10 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 199,286,043.81    | 120,362,729.97     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 21.28             | 35.23              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <b>Elementary</b> | <b>High School</b> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | N/A               | 35.23              |
| (b) 2009-10 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | N/A               | 174,061.00         |
| (c) 40% of 2009-10 District special education allowable cost<br>payment plus district prorated coop cost payment         | N/A               | 8,440.38           |
| (d) District's FY 2010-11 guaranteed tax base<br>(a) x [(b) + (c)]   | N/A               | 6,429,523.62       |
| (e) District taxable valuation (Tax Year 2009)***  | N/A               | 2,789,649          |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2010-11 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | N/A               | 3,640.00           |

\*\*\* 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.

Per MCA, 20-9-366(2)(a), 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 2010-2011

**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 FY2011 final budget form.

| 1. CERTIFIED ANB   | FY 2010-2011 |            |                    | 3 Year Avg ANB       |            |                    |                      |
|--|--------------|------------|--------------------|----------------------|------------|--------------------|----------------------|
|  | *Budget Unit | ANB        | *Basic Entitlement | *Per ANB Entitlement | ANB        | *Basic Entitlement | *Per ANB Entitlement |
| E1 LINCOLN K-6   | 83           | 23,257.00  | 414,568.40         | 77                   | 23,257.00  | 384,645.80*        |                      |
| M1 LINCOLN 7-8   | 24           | 65,863.00  | 153,582.00         | 35                   | 65,863.00  | 223,877.50*        |                      |
| H1 LINCOLN HS 9-12   | 71           | 258,487.00 | 453,512.50*        | 69                   | 258,487.00 | 440,772.00         |                      |
| <b>2. * DIRECT STATE AID</b> .....   |              |            |                    |                      |            |                    | 630,110.33           |
| <b>3. Quality Educator</b> .....   |              |            |                    |                      |            |                    | 69,095.99            |
| <b>4. At Risk Student</b> .....  |              |            |                    |                      |            |                    | 0.00                 |
| <b>5. * Indian Education For All</b> .....   |              |            |                    |                      |            |                    | 3,733.20             |
| <b>6. American Indian Achievement Gap</b> .....  |              |            |                    |                      |            |                    | 600.00               |
| <b>7. SPECIAL EDUCATION FUNDING (FY2010-2011):</b>   |              |            |                    |                      |            |                    |                      |
| NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified. |              |            |                    |                      |            |                    |                      |
| <b>Block Grant Eligibility Status?</b> .....   |              |            |                    |                      |            |                    | Yes                  |
| <b>Block Grant Rates</b>   |              |            |                    |                      |            |                    |                      |
| Instructional Block Grant Rate [IBG] per ANB .....   |              |            |                    |                      |            |                    | 150.60               |
| Related Services Block Grant Rate [RSBG] per ANB .....   |              |            |                    |                      |            |                    | 50.20                |
| Threshold to Determine Disproportionate Costs .....  |              |            |                    |                      |            |                    | 1.551088257          |
| <b>Special Education Allowable Cost Payments</b>   |              |            |                    |                      |            |                    |                      |
| * a. Instructional Block Grant Entitlement [IBG rate X ANB] .....  |              |            |                    |                      |            |                    | 26,806.80            |
| * b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....  |              |            |                    |                      |            |                    | N/A                  |
| c. Reimbursement for Disproportionate Costs .....  |              |            |                    |                      |            |                    | 11,729.66            |
| * d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....  |              |            |                    |                      |            |                    | 38,536.46            |
| <b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>   |              |            |                    |                      |            |                    |                      |
| * e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....  |              |            |                    |                      |            |                    | 8,935.60             |
| <b>Required Local Match</b>  |              |            |                    |                      |            |                    |                      |
| * f(i). District's Required Match for IBG [7a X 0.33] .....  |              |            |                    |                      |            |                    | 8,846.25             |
| f(ii). District's Required Match for RSBG [7b X 0.33] .....  |              |            |                    |                      |            |                    | N/A                  |
| * f(iii). District's RSBG Match to be Paid by District to Cooperative [7e X 0.33] .....  |              |            |                    |                      |            |                    | 2,948.75             |
| * f(iv). Total Required Local Match To Avoid Reversions<br>[7f(i) + 7f(ii) + 7f(iii)] .....  |              |            |                    |                      |            |                    | 11,795.00            |
| <b>Minimum Special Education Budget To Avoid Reversions</b>  |              |            |                    |                      |            |                    |                      |
| * g. Minimum Special Education Budget to Avoid Reversions<br>[7a + 7b + 7f(iv)] .....  |              |            |                    |                      |            |                    | 38,601.80            |

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

### Reimbursement For Disproportionate Costs

|   | EL        | HS        | K12       |
|---|-----------|-----------|-----------|
| a. FY2008-2009 allowable cost expenditures<br>Total K-12 expenditures prorated by FY09 ANB                                  | 56,556.01 | 33,215.43 | 89,771.44 |
| b. FY2008-2009 amount to avoid reversion  | 24,410.34 | 14,560.56 | 38,970.90 |
| c. Reimbursement for disproportionate costs<br>If (a-b) > 0 and a > (b * 1.551088257) then<br>[a - (b * 1.551088257)] * 0.4 | 7,477.37  | 4,252.29  | 11,729.66 |

**8. FY2011 BUDGET LIMITS:**

|  |              |
|--|--------------|
| *a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]                                    | 100%         |
| *b. BASE Budget  | 1,258,668.72 |
| *c. Maximum Budget Limit   | 1,569,080.51 |
| *d. Highest Budget Without A Vote<br>excluding tuition, excess reserves, and other overBASE revenues | 1,428,668.72 |
| *e. Highest Budget With A Vote   | 1,569,080.51 |
| *f. Highest Voted Amount (8e-8d)   | 140,411.79   |

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

|  |              |
|--|--------------|
| *a. FY 2009-2010 BASE Budget                           | 1,228,849.82 |
| *b. FY 2009-2010 Maximum Budget                        | 1,530,049.68 |
| *c. FY 2009-2010 ANB                                   | 185          |
| *d. FY 2009-2010 Adopted General Fund Budget           | 1,398,849.82 |
| *e. FY 2009-2010 Over-BASE Levy As Submitted On Budget | 170,000.00   |

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

|   | Elementary  | High School |
|---|-------------|-------------|
| <b>County</b>                               |             |             |
| a. Tax Year 2009 County Taxable Value       | 108,399,116 | 108,399,116 |
| b. FY 2009-10 County ANB (Budgeted)         | 6,609       | 3,156       |
| c. County Retirement Mill Value per ANB     | 16.40       | 34.35       |
| <b>District</b>                             |             |             |
| d. Tax Year 2009 District Taxable Value     | 2,842,037   | 2,842,037   |
| e. FY 2009-10 District ANB (Budgeted)       | 116         | 69          |
| f. District Debt Service Mill Value Per ANB | 24.50       | 41.19       |
| <b>Statewide</b>                            |             |             |
| g. Statewide Retirement Mill Value per ANB  | 26.27       | 55.76       |
| h. Facility Guaranteed Mill Value per ANB   | 30.39       | 64.52       |

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

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

| <b>I. STATEWIDE GTB RATIO:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide taxable valuation (Tax Year 2009)***   | 2,196,934,101     | 2,196,934,101      |
| (b) 2009-10 Statewide GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement + 40% of special education allowable cost<br>payment (including prorated coop costs) | 199,286,043.81    | 120,362,729.97     |
| (c) GTB ratio: [(a) divided by (b)] x 193.00%  | 21.28             | 35.23              |

| <b>II. DISTRICT GTB SUBSIDY:</b>   | <u>Elementary</u> | <u>High School</u> |
|--|-------------------|--------------------|
| (a) Statewide GTB ratio (from c above)   | 21.28             | 35.23              |
| (b) 2009-10 District GTB subsidized budget area:<br>35.3% of the Basic Entitlement + 35.3% of the Per-ANB<br>Entitlement | 247,827.00        | 239,626.00         |
| (c) 40% of 2009-10 District special education allowable cost<br>payment plus district prorated coop cost payment         | 10,555.55         | 6,125.89           |
| (d) District's FY 2010-11 guaranteed tax base<br>(a) x [(b) + (c)]   | 5,498,380.66      | 8,657,839.08       |
| (e) District taxable valuation (Tax Year 2009)***  | 2,842,037         | 2,842,037          |
| (f) If (d) is greater than (e), then:<br>DISTRICT's FY2010-11 GTB subsidy per BASE mill<br>[(d) - (e)] x .001            | 2,656.00          | 5,816.00           |

\*\*\* 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.

Per MCA, 20-9-366(2)(a), 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.