PRELIMINARY BUDGET DATA SHEET
FY 2007-2008

2007 FTK Transition

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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 HELENA K-6	3,992	21,290.00	17,581,666.40	3,949	21,290.00	17,393,360.80 *
M1 HELENA 7-8	1,176	60,275.00	6,582,524.00	1,213	60,275.00	6,784,599.50 *

2.	* **DIRECT STATE AID**	10,844,007.81
3.	**Quality Educator**	1,102,559.83
4.	**At Risk Student**	134,799.73
5.	**Indian Education For All**	105,304.80
6.	**American Indian Achievement Gap**	47,200.00

7. SPECIAL EDUCATION FUNDING (FY2007-2008):

NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.

Block Grant Eligibility Status?	Yes
Block Grant Rates	
Instructional Block Grant Rate [IBG] per ANB	143.89
Related Services Block Grant Rate [RSBG] per ANB	47.96
Threshold to Determine Disproportionate Costs	1.370267993
Special Education Allowable Cost Payments	
* a. Instructional Block Grant Entitlement [IBG rate X ANB]	743,623.52
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]	247,857.28
c. Reimbursement for Disproportionate Costs	482,107.92
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]	1,473,588.72
Prorated Cooperative Cost Payments (Members of Cooperatives Only)	
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)	N/A
Required Local Match	
* f(i). District's Required Match for IBG [7a X 0.33]	245,395.76
f(ii) District's Required Match for RSBG [7b X 0.33]	81,792.90
* 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)]	327,188.66
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]	1,318,669.46

County: 25 Lewis & Clark
District: 0487 Helena Elem

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	2,847,016.46	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	1,198,120.85	0.00	0.00
c.	Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	482,107.92	0.00	0.00

8. FY2008 BUDGET LIMITS

*	a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*	b.	BASE Budget	22,860,508.81
*	c.	Maximum Budget Limit	28,596,567.10
*	d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	27,973,035.97
*	e.	Highest Budget With A Vote	28,596,567.10
*	f.	Highest Voted Amount (8e-8d)	623,531.13

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*	a.	FY 2006-2007 BASE Budget	20,768,630.99
*	b.	FY 2006-2007 Maximum Budget	26,051,158.15
*	c.	FY 2006-2007 ANB	4899
*	d.	FY 2006-2007 Adopted General Fund Budget	26,051,158.15
*	e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	5,112,527.16
*	f.	FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
County			
a.	Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b.	FY 2006-07 County ANB (Budgeted)	6,193	3,265
c.	County Retirement Mill Value per ANB	15.45	29.31
District			
d.	Tax Year 2006 District Taxable Value	71,645,288.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	4,899	N/A
f.	District Debt Service Mill Value Per ANB	14.62	N/A
Statewide			
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 25 Lewis & Clark

District: 0487 Helena Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b)	2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II.	DISTRICT GTB SUBSIDY:	Elementary	High School
(a)	Statewide GTB ratio (from c above)	20.83	N/A
(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	7,933,822.43	N/A
(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	524,962.42	N/A
(d)	District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	176,196,488.43	N/A
(e)	District taxable valuation (Tax Year 2006)***	71,645,288.00	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	104,551.00	N/A

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2007-2008
Revision #1

2007 Legislative Revision:

County: 25 Lewis & Clark

District: 0488 Helena H S

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 HELENA HS 9-12	3,094	236,552.00	17,057,681.00	3,104	236,552.00	17,112,296.00 *

2.	* **DIRECT STATE AID**	7,754,935.06
3.	**Quality Educator**	658,793.78
4.	**At Risk Student**	33,477.93
5.	**Indian Education For All**	63,321.60
6.	**American Indian Achievement Gap**	29,200.00

7. SPECIAL EDUCATION FUNDING (FY2007-2008):

NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.

Block Grant Eligibility Status?	Yes
Block Grant Rates	
Instructional Block Grant Rate [IBG] per ANB	143.89
Related Services Block Grant Rate [RSBG] per ANB	47.96
Threshold to Determine Disproportionate Costs	1.370267993
Special Education Allowable Cost Payments	
* a. Instructional Block Grant Entitlement [IBG rate X ANB]	445,195.66
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]	148,388.24
c. Reimbursement for Disproportionate Costs	0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]	593,583.90
Prorated Cooperative Cost Payments (Members of Cooperatives Only)	
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)	N/A
Required Local Match	
* f(i). District's Required Match for IBG [7a X 0.33]	146,914.57
f(ii) District's Required Match for RSBG [7b X 0.33]	48,968.12
* 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)]	195,882.69
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]	789,466.59

County: 25 Lewis & Clark
District: 0488 Helena H S

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	975,582.68	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	765,459.26	0.00
c.	Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

8. FY2008 BUDGET LIMITS

*	a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*	b.	BASE Budget	15,494,889.17
*	c.	Maximum Budget Limit	19,172,413.14
*	d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	19,093,483.51
*	e.	Highest Budget With A Vote	19,172,413.14
*	f.	Highest Voted Amount (8e-8d)	78,929.63

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*	a.	FY 2006-2007 BASE Budget	15,015,228.87
*	b.	FY 2006-2007 Maximum Budget	18,625,823.21
*	c.	FY 2006-2007 ANB	3134
*	d.	FY 2006-2007 Adopted General Fund Budget	18,625,823.21
*	e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	3,598,594.34
*	f.	FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
County			
a.	Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b.	FY 2006-07 County ANB (Budgeted)	6,193	3,265
c.	County Retirement Mill Value per ANB	15.45	29.31
District			
d.	Tax Year 2006 District Taxable Value	N/A	90,277,324.00
e.	FY 2006-07 District ANB (Budgeted)	N/A	3,134
f.	District Debt Service Mill Value Per ANB	N/A	28.81
Statewide			
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 25 Lewis & Clark

District: 0488 Helena H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b)	2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II.	DISTRICT GTB SUBSIDY:	Elementary	High School
(a)	Statewide GTB ratio (from c above)	N/A	32.26
(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	6,006,048.61
(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	237,410.22
(d)	District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	201,413,981.86
(e)	District taxable valuation (Tax Year 2006)***	N/A	90,277,324.00
(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	111,137.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2007-2008

2007 Legislative Revision:

County: Lewis & Clark

District: 0491 Trinity Elem

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 TRINITY K-6	10	21,290.00	45,781.00	11	21,290.00	50,358.00 *

2.	* **DIRECT STATE AID**	32,026.66
3.	**Quality Educator**	3,157.44
4.	**At Risk Student**	4,097.87
5.	**Indian Education For All**	224.40
6.	**American Indian Achievement Gap**	0.00
7.	**SPECIAL EDUCATION FUNDING (FY2007-2008):**	

NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.

Block Grant Eligibility Status?	Yes
Block Grant Rates	
Instructional Block Grant Rate [IBG] per ANB	143.89
Related Services Block Grant Rate [RSBG] per ANB	47.96
Threshold to Determine Disproportionate Costs	1.370267993
Special Education Allowable Cost Payments	
* a. Instructional Block Grant Entitlement [IBG rate X ANB]	1,438.90
* 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]	1,438.90
Prorated Cooperative Cost Payments (Members of Cooperatives Only)	
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)	479.60
Required Local Match	
* f(i). District's Required Match for IBG [7a X 0.33]	474.84
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]	158.27
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]	633.11
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]	2,072.01

County: Lewis & Clark
District: 0491 Trinity Elem

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	1,821.20	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	1,597.92	0.00	0.00
c.	Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

8. FY2008 BUDGET LIMITS

*	a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*	b.	BASE Budget	67,004.41
*	c.	Maximum Budget Limit	82,005.49
*	d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	78,561.72
*	e.	Highest Budget With A Vote	85,545.62
*	f.	Highest Voted Amount (8e-8d)	6,983.90

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*	a.	FY 2006-2007 BASE Budget	70,883.80
*	b.	FY 2006-2007 Maximum Budget	88,403.23
*	c.	FY 2006-2007 ANB	13
*	d.	FY 2006-2007 Adopted General Fund Budget	82,441.11
*	e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	11,557.31
*	f.	FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
County			
a.	Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b.	FY 2006-07 County ANB (Budgeted)	6,193	3,265
c.	County Retirement Mill Value per ANB	15.45	29.31
District			
d.	Tax Year 2006 District Taxable Value	2,676,284.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	13	N/A
f.	District Debt Service Mill Value Per ANB	205.87	N/A
Statewide			
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Lewis & Clark

District: 0491 Trinity Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	27,756.53	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	1,195.57	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	603,072.24	N/A
(e) District taxable valuation (Tax Year 2006)***	2,676,284.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2007-2008

2007 FTK Transition

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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 EAST HELENA K-6	878	21,290.00	3,943,361.40	870	21,290.00	3,908,127.00 *
M1 EAST HELENA 7-8	248	60,275.00	1,438,214.00	256	60,275.00	1,484,096.00 *

2.	* **DIRECT STATE AID**	2,446,783.24
3.	**Quality Educator**	250,470.00
4.	**At Risk Student**	17,276.62
5.	**Indian Education For All**	22,970.40
6.	**American Indian Achievement Gap**	14,800.00

7. SPECIAL EDUCATION FUNDING (FY2007-2008):

NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.

Block Grant Eligibility Status?	Yes
Block Grant Rates	
Instructional Block Grant Rate [IBG] per ANB	143.89
Related Services Block Grant Rate [RSBG] per ANB	47.96
Threshold to Determine Disproportionate Costs	1.370267993
Special Education Allowable Cost Payments	
* a. Instructional Block Grant Entitlement [IBG rate X ANB]	162,020.14
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]	N/A
c. Reimbursement for Disproportionate Costs	23,423.64
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]	185,443.78
Prorated Cooperative Cost Payments (Members of Cooperatives Only)	
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)	54,002.96
Required Local Match	
* f(i). District's Required Match for IBG [7a X 0.33]	53,466.65
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]	17,820.98
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]	71,287.63
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]	233,307.77

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

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	350,868.14	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	213,322.53	0.00	0.00
c.	Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	23,423.64	0.00	0.00

8. FY2008 BUDGET LIMITS

*	a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*	b.	BASE Budget	4,965,769.90
*	c.	Maximum Budget Limit	6,204,195.54
*	d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	5,786,759.50
*	e.	Highest Budget With A Vote	6,204,195.54
*	f.	Highest Voted Amount (8e-8d)	417,436.04

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*	a.	FY 2006-2007 BASE Budget	4,484,934.27
*	b.	FY 2006-2007 Maximum Budget	5,622,642.09
*	c.	FY 2006-2007 ANB	1054
*	d.	FY 2006-2007 Adopted General Fund Budget	5,308,923.87
*	e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	820,989.60
*	f.	FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
County			
a.	Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b.	FY 2006-07 County ANB (Budgeted)	6,193	3,265
c.	County Retirement Mill Value per ANB	15.45	29.31
District			
d.	Tax Year 2006 District Taxable Value	10,998,222.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	1,054	N/A
f.	District Debt Service Mill Value Per ANB	10.43	N/A
Statewide			
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 25 Lewis & Clark

District: 0492 East Helena Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b)	2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II.	DISTRICT GTB SUBSIDY:	Elementary	High School
(a)	Statewide GTB ratio (from c above)	20.83	N/A
(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,768,439.26	N/A
(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	90,506.16	N/A
(d)	District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	38,721,833.10	N/A
(e)	District taxable valuation (Tax Year 2006)***	10,998,222.00	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	27,724.00	N/A

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2007-2008

2007 Legislative Revision:

County: 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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 WOLF CREEK K-6	8	21,290.00	36,626.40	11	21,290.00	50,358.00 *

2.	* **DIRECT STATE AID**	32,026.66
3.	**Quality Educator**	4,505.42
4.	**At Risk Student**	3,378.74
5.	**Indian Education For All**	224.40
6.	**American Indian Achievement Gap**	0.00
7.	**SPECIAL EDUCATION FUNDING (FY2007-2008):**	

NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.

Block Grant Eligibility Status?	Yes
Block Grant Rates	
Instructional Block Grant Rate [IBG] per ANB	143.89
Related Services Block Grant Rate [RSBG] per ANB	47.96
Threshold to Determine Disproportionate Costs	1.370267993
Special Education Allowable Cost Payments	
* a. Instructional Block Grant Entitlement [IBG rate X ANB]	1,151.12
* 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]	1,151.12
Prorated Cooperative Cost Payments (Members of Cooperatives Only)	
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)	383.68
Required Local Match	
* f(i). District's Required Match for IBG [7a X 0.33]	379.87
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]	126.61
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]	506.48
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]	1,657.60

County: Lewis & Clark
District: 0495 Wolf Creek Elem

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	2,397.59	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	2,396.88	0.00	0.00
c.	Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	0.00	0.00

8. FY2008 BUDGET LIMITS

*	a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*	b.	BASE Budget	67,192.00
*	c.	Maximum Budget Limit	82,058.78
*	d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	83,787.54
*	e.	Highest Budget With A Vote	91,041.64
*	f.	Highest Voted Amount (8e-8d)	7,254.10

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*	a.	FY 2006-2007 BASE Budget	72,624.68
*	b.	FY 2006-2007 Maximum Budget	89,220.22
*	c.	FY 2006-2007 ANB	13
*	d.	FY 2006-2007 Adopted General Fund Budget	89,220.22
*	e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	16,595.54
*	f.	FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
County			
a.	Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b.	FY 2006-07 County ANB (Budgeted)	6,193	3,265
c.	County Retirement Mill Value per ANB	15.45	29.31
District			
d.	Tax Year 2006 District Taxable Value	3,100,033.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	13	N/A
f.	District Debt Service Mill Value Per ANB	238.46	N/A
Statewide			
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Lewis & Clark
District: 0495 Wolf Creek Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	27,756.53	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	993.67	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	598,866.67	N/A
(e) District taxable valuation (Tax Year 2006)***	3,100,033.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	0.00	N/A

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2007-2008

2007 Legislative Revision:

County: **Lewis & Clark**

District: **0498 Auchard Creek Elem**

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 AUCHARD CREEK K-	26	21,290.00	118,989.00 *	25	21,290.00	114,415.00

2.	* **DIRECT STATE AID**	62,704.71
3.	**Quality Educator**	7,286.40
4.	**At Risk Student**	338.80
5.	**Indian Education For All**	530.40
6.	**American Indian Achievement Gap**	0.00

7. SPECIAL EDUCATION FUNDING (FY2007-2008):

NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.

Block Grant Eligibility Status?	Yes
Block Grant Rates	
Instructional Block Grant Rate [IBG] per ANB	143.89
Related Services Block Grant Rate [RSBG] per ANB	47.96
Threshold to Determine Disproportionate Costs	1.370267993
Special Education Allowable Cost Payments	
* a. Instructional Block Grant Entitlement [IBG rate X ANB]	3,741.14
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]	N/A
c. Reimbursement for Disproportionate Costs	591.52
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]	4,332.66
Prorated Cooperative Cost Payments (Members of Cooperatives Only)	
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)	1,246.96
Required Local Match	
* f(i). District's Required Match for IBG [7a X 0.33]	1,234.58
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]	411.50
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]	1,646.08
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]	5,387.22

County: Lewis & Clark
District: 0498 Auchard Creek Elem

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	8,047.53	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	4,793.76	0.00	0.00
c.	Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	591.52	0.00	0.00

8. FY2008 BUDGET LIMITS

*	a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	90%
*	b.	BASE Budget	126,943.31
*	c.	Maximum Budget Limit	157,788.92
*	d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	126,943.31
*	e.	Highest Budget With A Vote	157,788.92
*	f.	Highest Voted Amount (8e-8d)	30,845.61

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*	a.	FY 2006-2007 BASE Budget	127,645.21
*	b.	FY 2006-2007 Maximum Budget	158,386.77
*	c.	FY 2006-2007 ANB	27
*	d.	FY 2006-2007 Adopted General Fund Budget	127,645.21
*	e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	0.00
*	f.	FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
County			
a.	Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b.	FY 2006-07 County ANB (Budgeted)	6,193	3,265
c.	County Retirement Mill Value per ANB	15.45	29.31
District			
d.	Tax Year 2006 District Taxable Value	248,481.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	27	N/A
f.	District Debt Service Mill Value Per ANB	9.20	N/A
Statewide			
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: Lewis & Clark

District: 0498 Auchard Creek Elem

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b)	2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II.	DISTRICT GTB SUBSIDY:	Elementary	High School
(a)	Statewide GTB ratio (from c above)	20.83	N/A
(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	49,758.81	N/A
(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	1,888.60	N/A
(d)	District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	1,075,815.55	N/A
(e)	District taxable valuation (Tax Year 2006)***	248,481.00	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	827.00	N/A

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2007-2008

2007 FTK Transition

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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 AUGUSTA K-6	40	21,290.00	183,004.00	42	21,290.00	192,145.80 *
M1 AUGUSTA 7-8	17	60,275.00	99,569.00	16	60,275.00	93,716.00 *

2.	* **DIRECT STATE AID**	164,239.78
3.	**Quality Educator**	23,872.07
4.	**At Risk Student**	7,287.87
5.	**Indian Education For All**	1,183.20
6.	**American Indian Achievement Gap**	400.00

7. SPECIAL EDUCATION FUNDING (FY2007-2008):

NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.

Block Grant Eligibility Status?	Yes
Block Grant Rates	
Instructional Block Grant Rate [IBG] per ANB	143.89
Related Services Block Grant Rate [RSBG] per ANB	47.96
Threshold to Determine Disproportionate Costs	1.370267993
Special Education Allowable Cost Payments	
* a. Instructional Block Grant Entitlement [IBG rate X ANB]	8,201.73
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]	N/A
c. Reimbursement for Disproportionate Costs	3,551.64
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]	11,753.37
Prorated Cooperative Cost Payments (Members of Cooperatives Only)	
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)	2,733.72
Required Local Match	
* f(i). District's Required Match for IBG [7a X 0.33]	2,706.57
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]	902.13
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]	3,608.70
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]	11,810.43

County: 25 Lewis & Clark
District: 0502 Augusta Elem

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	24,753.56	0.00	0.00
b.	FY2005-2006 amount to avoid reversion	11,584.93	0.00	0.00
c.	Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	3,551.64	0.00	0.00

8. FY2008 BUDGET LIMITS

*	a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*	b.	BASE Budget	344,232.79
*	c.	Maximum Budget Limit	426,410.40
*	d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	434,588.83
*	e.	Highest Budget With A Vote	448,788.75
*	f.	Highest Voted Amount (8e-8d)	14,199.92

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*	a.	FY 2006-2007 BASE Budget	338,787.64
*	b.	FY 2006-2007 Maximum Budget	417,863.80
*	c.	FY 2006-2007 ANB	60
*	d.	FY 2006-2007 Adopted General Fund Budget	429,143.68
*	e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	90,356.04
*	f.	FY 2006-2007 Equalization Status	Disequalized - Disequalized 2001-2005 DD

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
County			
a.	Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b.	FY 2006-07 County ANB (Budgeted)	6,193	3,265
c.	County Retirement Mill Value per ANB	15.45	29.31
District			
d.	Tax Year 2006 District Taxable Value	2,565,569.00	N/A
e.	FY 2006-07 District ANB (Budgeted)	60	N/A
f.	District Debt Service Mill Value Per ANB	42.76	N/A
Statewide			
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

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 2006)***	1,914,714,158.00	1,914,714,158.00
(b) 2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c) GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.83	N/A
(b) 2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	131,717.57	N/A
(c) 40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	5,084.16	N/A
(d) District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	2,849,580.04	N/A
(e) District taxable valuation (Tax Year 2006)***	2,565,569.00	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	284.00	N/A

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2007-2008
Revision #1

2007 Legislative Revision:

County: 25 Lewis & Clark

District: 0503 Augusta H S

NOTE: Anticipated ANB Increases approved after date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 AUGUSTA HS 9-12	40	236,552.00	234,050.00	41	236,552.00	239,891.00 *

2.	* **DIRECT STATE AID**	212,970.02
3.	**Quality Educator**	23,726.34
4.	**At Risk Student**	232.87
5.	**Indian Education For All**	836.40
6.	**American Indian Achievement Gap**	0.00
7.	**SPECIAL EDUCATION FUNDING (FY2007-2008):**	

NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.

Block Grant Eligibility Status?	Yes
Block Grant Rates	
Instructional Block Grant Rate [IBG] per ANB	143.89
Related Services Block Grant Rate [RSBG] per ANB	47.96
Threshold to Determine Disproportionate Costs	1.370267993
Special Education Allowable Cost Payments	
* a. Instructional Block Grant Entitlement [IBG rate X ANB]	5,755.60
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]	N/A
c. Reimbursement for Disproportionate Costs	14,319.12
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]	20,074.72
Prorated Cooperative Cost Payments (Members of Cooperatives Only)	
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)	1,918.40
Required Local Match	
* f(i). District's Required Match for IBG [7a X 0.33]	1,899.35
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]	633.07
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]	2,532.42
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]	8,288.02

County: 25 Lewis & Clark
District: 0503 Augusta H S

Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	0.00	46,198.31	0.00
b.	FY2005-2006 amount to avoid reversion	0.00	7,590.12	0.00
c.	Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	0.00	14,319.12	0.00

8. FY2008 BUDGET LIMITS

*	a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*	b.	BASE Budget	434,821.98
*	c.	Maximum Budget Limit	543,306.45
*	d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	521,894.49
*	e.	Highest Budget With A Vote	543,306.45
*	f.	Highest Voted Amount (8e-8d)	21,411.96

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*	a.	FY 2006-2007 BASE Budget	431,451.11
*	b.	FY 2006-2007 Maximum Budget	540,612.15
*	c.	FY 2006-2007 ANB	44
*	d.	FY 2006-2007 Adopted General Fund Budget	518,523.62
*	e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	87,072.51
*	f.	FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
County			
a.	Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b.	FY 2006-07 County ANB (Budgeted)	6,193	3,265
c.	County Retirement Mill Value per ANB	15.45	29.31
District			
d.	Tax Year 2006 District Taxable Value	N/A	2,814,050.00
e.	FY 2006-07 District ANB (Budgeted)	N/A	44
f.	District Debt Service Mill Value Per ANB	N/A	63.96
Statewide			
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

County: 25 Lewis & Clark

District: 0503 Augusta H S

General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b)	2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II.	DISTRICT GTB SUBSIDY:	Elementary	High School
(a)	Statewide GTB ratio (from c above)	N/A	32.26
(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	169,687.81
(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	N/A	8,680.42
(d)	District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	N/A	5,754,159.10
(e)	District taxable valuation (Tax Year 2006)***	N/A	2,814,050.00
(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	2,940.00

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

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

PRELIMINARY BUDGET DATA SHEET
FY 2007-2008

2007 FTK Transition

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 FY2008 final budget form.

1. CERTIFIED ANB	FY 2007-2008			3 Year Avg ANB		
* Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 LINCOLN K-6	83	21,290.00	379,376.40	90	21,290.00	411,309.00 *
M1 LINCOLN 7-8	35	60,275.00	204,837.50	33	60,275.00	193,149.00 *
H1 LINCOLN HS 9-12	73	236,552.00	426,539.00	82	236,552.00	478,941.50 *

2.	* **DIRECT STATE AID**	626,477.87
3.	**Quality Educator**	69,069.00
4.	**At Risk Student**	16,654.85
5.	**Indian Education For All**	4,182.00
6.	**American Indian Achievement Gap**	400.00

7. SPECIAL EDUCATION FUNDING (FY2007-2008):

NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.

Block Grant Eligibility Status?	Yes
Block Grant Rates	
Instructional Block Grant Rate [IBG] per ANB	143.89
Related Services Block Grant Rate [RSBG] per ANB	47.96
Threshold to Determine Disproportionate Costs	1.370267993
Special Education Allowable Cost Payments	
* a. Instructional Block Grant Entitlement [IBG rate X ANB]	27,482.99
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]	N/A
c. Reimbursement for Disproportionate Costs	5,561.89
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]	33,044.88
Prorated Cooperative Cost Payments (Members of Cooperatives Only)	
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)	9,160.36
Required Local Match	
* f(i). District's Required Match for IBG [7a X 0.33]	9,069.39
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]	3,022.92
* f(iv) Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]	12,092.31
Minimum Special Education Budget To Avoid Reversions	
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]	39,575.30

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Reimbursement For Disproportionate Costs

		EL	HS	K12
a.	FY2005-2006 allowable cost expenditures Total K-12 expenditures prorated by FY06 ANB	40,448.64	29,290.40	69,739.04
b.	FY2005-2006 amount to avoid reversion	23,569.35	17,177.66	40,747.01
c.	Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.370267993) then [a - (b * 1.370267993)] * 0.4	3,260.93	2,300.96	5,561.89

8. FY2008 BUDGET LIMITS

*	a.	Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*	b.	BASE Budget	1,261,446.02
*	c.	Maximum Budget Limit	1,567,072.47
*	d.	Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,401,446.02
*	e.	Highest Budget With A Vote	1,567,072.47
*	f.	Highest Voted Amount (8e-8d)	165,626.45

9. PRIOR YEAR INFORMATION FOR BUDGETING:

*	a.	FY 2006-2007 BASE Budget	1,245,473.33
*	b.	FY 2006-2007 Maximum Budget	1,542,776.59
*	c.	FY 2006-2007 ANB	214
*	d.	FY 2006-2007 Adopted General Fund Budget	1,385,473.33
*	e.	FY 2006-2007 Over-BASE Levy As Submitted On Budget	140,000.00
*	f.	FY 2006-2007 Equalization Status	Equalized EQ

10. DEBT SERVICES FUND AND COUNTY RETIREMENT FUND GTB:

		Elementary	High School
County			
a.	Tax Year 2006 County Taxable Value	95,689,867.00	95,689,867.00
b.	FY 2006-07 County ANB (Budgeted)	6,193	3,265
c.	County Retirement Mill Value per ANB	15.45	29.31
District			
d.	Tax Year 2006 District Taxable Value	2,598,493.00	2,598,493.00
e.	FY 2006-07 District ANB (Budgeted)	127	87
f.	District Debt Service Mill Value Per ANB	20.46	29.87
Statewide			
g.	Statewide Retirement Mill Value per ANB	23.79	46.7
h.	Facility Guaranteed Mill Value per ANB	27.52	54.03

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General Fund Guaranteed Tax Base Aid GTB Ratios And Subsidies

I.	STATEWIDE GTB RATIO:	Elementary	High School
(a)	Statewide taxable valuation (Tax Year 2006)***	1,914,714,158.00	1,914,714,158.00
(b)	2006-07 Statewide GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement + 40% of special education allowable cost payment (including prorated coop costs)	177,396,075.68	114,548,485.24
(c)	GTB ratio: [(a) divided by (b)] x 193%	20.83	32.26

II.	DISTRICT GTB SUBSIDY:	Elementary	High School
(a)	Statewide GTB ratio (from c above)	20.83	32.26
(b)	2006-07 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	244,424.79	255,775.50
(c)	40% of 2006-07 District special education allowable cost payment plus district prorated coop cost payment	9,310.02	6,579.86
(d)	District's FY 2007-08 guaranteed tax base (a) x [(b) + (c)]	5,285,296.09	8,463,583.91
(e)	District taxable valuation (Tax Year 2006)***	2,598,493.00	2,598,493.00
(f)	If (d) is greater than (e), then: DISTRICT's FY 2007-08 GTB subsidy per BASE mill [(d) - (e)] x .001	2,687.00	5,865.00

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

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