



**PRELIMINARY BUDGET DATA SHEET  
FY 2009-2010**

**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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 HELENA K-6	3,984	21,922.00	18,092,440.80*	3,988	21,922.00	18,110,505.60	
M1 HELENA 7-8	1,230	62,083.00	7,093,925.00*	1,200	62,083.00	6,924,800.00	
<b>2. * DIRECT STATE AID</b> .....							11,295,855.75
<b>3. Quality Educator</b> .....							1,117,761.61
<b>4. At Risk Student</b> .....							122,806.47
<b>5. Indian Education For All</b> .....							106,365.60
<b>6. American Indian Achievement Gap</b> .....							46,600.00
<b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</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 .....							149.77
Related Services Block Grant Rate [RSBG] per ANB .....							49.92
Threshold to Determine Disproportionate Costs .....							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							780,900.78
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							260,282.88
c. Reimbursement for Disproportionate Costs .....							510,795.05
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							1,551,978.71
<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] .....							257,697.26
f(ii). District's Required Match for RSBG [7b X 0.33] .....							85,893.35
* 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)] .....							343,590.61
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							1,384,774.27

County: 25 Lewis & Clark

District: 0487 Helena Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	3,295,976.69	0.00	0.00
b. FY2007-2008 amount to avoid reversion	1,318,669.46	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	510,795.05	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	23,782,600.51
*c. Maximum Budget Limit	29,767,861.90
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	29,503,450.05
*e. Highest Budget With A Vote	29,767,861.90
*f. Highest Voted Amount (8e-8d)	264,411.85

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

*a. FY 2008-2009 BASE Budget	23,605,557.54
*b. FY 2008-2009 Maximum Budget	29,535,031.08
*c. FY 2008-2009 ANB	5,181
*d. FY 2008-2009 Adopted General Fund Budget	29,535,031.08
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	5,720,849.54

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	104,726,314	104,726,314
b. FY 2008-09 County ANB (Budgeted)	6,531	3,188
c. County Retirement Mill Value per ANB	16.04	32.85
<b>District</b>		
d. Tax Year 2008 District Taxable Value	78,757,275	N/A
e. FY 2008-09 District ANB (Budgeted)	5,181	N/A
f. District Debt Service Mill Value Per ANB	15.20	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

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 2008)***	2,093,300,829	2,093,300,829
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.85	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	8,853,186.38	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	609,002.61	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	197,286,640.44	N/A
(e) District taxable valuation (Tax Year 2008)***	78,757,275	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	118,529.00	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.



**PRELIMINARY BUDGET DATA SHEET  
FY 2009-2010**

**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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 HELENA HS 9-12	3,035	243,649.00	17,269,612.50	3,048	243,649.00	17,342,900.00*
2. * DIRECT STATE AID .....						7,861,187.40
3. Quality Educator .....						666,106.74
4. At Risk Student .....						48,376.11
5. Indian Education For All .....						62,179.20
6. American Indian Achievement Gap .....						28,800.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
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 .....						149.77
Related Services Block Grant Rate [RSBG] per ANB .....						49.92
Threshold to Determine Disproportionate Costs .....						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						454,551.95
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						151,507.20
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....						606,059.15
<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] .....						150,002.14
f(ii). District's Required Match for RSBG [7b X 0.33] .....						49,997.38
* 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)] .....						199,999.52
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....						806,058.67

County: 25 Lewis & Clark

District: 0488 Helena H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	0.00	1,081,089.57	0.00
b. FY2007-2008 amount to avoid reversion	0.00	789,466.59	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	82%
*b. BASE Budget	15,723,184.06
*c. Maximum Budget Limit	19,495,038.70
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	19,445,501.45
*e. Highest Budget With A Vote	19,571,612.70
*f. Highest Voted Amount (8e-8d)	126,111.25

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

*a. FY 2008-2009 BASE Budget	15,804,282.47
*b. FY 2008-2009 Maximum Budget	19,556,599.86
*c. FY 2008-2009 ANB	3,071
*d. FY 2008-2009 Adopted General Fund Budget	19,556,599.86
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	3,722,317.39

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2008 County Taxable Value	104,726,314	104,726,314
b. FY 2008-09 County ANB (Budgeted)	6,531	3,188
c. County Retirement Mill Value per ANB	16.04	32.85
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	99,204,342
e. FY 2008-09 District ANB (Budgeted)	N/A	3,071
f. District Debt Service Mill Value Per ANB	N/A	32.30
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

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 2008)***	2,093,300,829	2,093,300,829
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	N/A	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	6,253,822.66
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	238,942.95
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	220,299,537.15
(e) District taxable valuation (Tax Year 2008)***	N/A	99,204,342
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	121,095.00

\*\*\* 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.



**PRELIMINARY BUDGET DATA SHEET  
FY 2009-2010**

**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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 TRINITY K-6	15	21,922.00	70,719.00*	12	21,922.00	56,578.80	
2. * DIRECT STATE AID							41,410.53
3. Quality Educator							4,106.70
4. At Risk Student							8,978.27
5. Indian Education For All							306.00
6. American Indian Achievement Gap							0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):							
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							149.77
Related Services Block Grant Rate [RSBG] per ANB							49.92
Threshold to Determine Disproportionate Costs							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							2,246.55
* 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]							2,246.55
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							748.80
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							741.36
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]							247.10
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							988.46
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							3,235.01

County: 25 Lewis & Clark

District: 0491 Trinity Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	1,597.17	0.00	0.00
b. FY2007-2008 amount to avoid reversion	2,072.01	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	90,948.46
*c. Maximum Budget Limit	110,525.03
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	102,505.77
*e. Highest Budget With A Vote	110,525.03
*f. Highest Voted Amount (8e-8d)	8,019.26

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

*a. FY 2008-2009 BASE Budget	68,512.73
*b. FY 2008-2009 Maximum Budget	83,964.04
*c. FY 2008-2009 ANB	11
*d. FY 2008-2009 Adopted General Fund Budget	80,070.04
*e. FY 2008-2009 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 2008 County Taxable Value	104,726,314	104,726,314
b. FY 2008-09 County ANB (Budgeted)	6,531	3,188
c. County Retirement Mill Value per ANB	16.04	32.85
<b>District</b>		
d. Tax Year 2008 District Taxable Value	3,368,033	N/A
e. FY 2008-09 District ANB (Budgeted)	11	N/A
f. District Debt Service Mill Value Per ANB	306.18	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 25 Lewis & Clark

District: 0491 Trinity Elem

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

I. STATEWIDE GTB RATIO:	Elementary	High School
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93

  

II. DISTRICT GTB SUBSIDY:	Elementary	High School
(a) Statewide GTB ratio (from c above)	20.85	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	26,046.81	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	793.04	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	559,610.87	N/A
(e) District taxable valuation (Tax Year 2008)***	3,368,033	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 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.

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.



**PRELIMINARY BUDGET DATA SHEET  
FY 2009-2010**

**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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 EAST HELENA K-6	915	21,922.00	4,231,509.00*	889	21,922.00	4,113,580.80	
M1 EAST HELENA 7-8	255	62,083.00	1,523,242.50*	249	62,083.00	1,487,775.00	
<b>2. * DIRECT STATE AID</b> .....							2,609,924.16
<b>3. Quality Educator</b> .....							236,658.47
<b>4. At Risk Student</b> .....							14,772.08
<b>5. Indian Education For All</b> .....							23,868.00
<b>6. American Indian Achievement Gap</b> .....							15,000.00
<b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</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 .....							149.77
Related Services Block Grant Rate [RSBG] per ANB .....							49.92
Threshold to Determine Disproportionate Costs .....							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							175,230.90
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							18,422.04
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							193,652.94
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							58,406.40
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							57,826.20
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] .....							19,274.11
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							77,100.31
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							252,331.21

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

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	403,268.07	0.00	0.00
b. FY2007-2008 amount to avoid reversion	233,307.77	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	18,422.04	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	5,255,780.43
*c. Maximum Budget Limit	6,574,767.33
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	6,076,770.03
*e. Highest Budget With A Vote	6,574,767.33
*f. Highest Voted Amount (8e-8d)	497,997.30

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

*a. FY 2008-2009 BASE Budget	5,053,318.81
*b. FY 2008-2009 Maximum Budget	6,321,150.92
*c. FY 2008-2009 ANB	1,120
*d. FY 2008-2009 Adopted General Fund Budget	5,879,308.41
*e. FY 2008-2009 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 2008 County Taxable Value	104,726,314	104,726,314
b. FY 2008-09 County ANB (Budgeted)	6,531	3,188
c. County Retirement Mill Value per ANB	16.04	32.85
<b>District</b>		
d. Tax Year 2008 District Taxable Value	12,062,234	N/A
e. FY 2008-09 District ANB (Budgeted)	1,120	N/A
f. District Debt Service Mill Value Per ANB	10.77	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

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 2008)***	2,093,300,829	2,093,300,829
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	1,977,600.53	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	98,252.37	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	43,281,532.97	N/A
(e) District taxable valuation (Tax Year 2008)***	12,062,234	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	31,219.00	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.



**PRELIMINARY BUDGET DATA SHEET  
FY 2009-2010**

**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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 WOLF CREEK K-6	9	21,922.00	42,436.80	10	21,922.00	47,151.00*
2. * DIRECT STATE AID						30,875.63
3. Quality Educator						4,386.56
4. At Risk Student						9,500.87
5. Indian Education For All						204.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
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						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						1,347.93
* 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]						1,347.93
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						449.28
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						444.82
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]						148.26
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						593.08
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						1,941.01

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

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	1,657.73	0.00	0.00
b. FY2007-2008 amount to avoid reversion	1,657.60	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	71,416.64
*c. Maximum Budget Limit	85,860.27
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	88,012.18
*e. Highest Budget With A Vote	100,411.51
*f. Highest Voted Amount (8e-8d)	12,399.33

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

*a. FY 2008-2009 BASE Budget	77,348.81
*b. FY 2008-2009 Maximum Budget	94,893.78
*c. FY 2008-2009 ANB	13
*d. FY 2008-2009 Adopted General Fund Budget	93,944.35
*e. FY 2008-2009 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 2008 County Taxable Value	104,726,314	104,726,314
b. FY 2008-09 County ANB (Budgeted)	6,531	3,188
c. County Retirement Mill Value per ANB	16.04	32.85
<b>District</b>		
d. Tax Year 2008 District Taxable Value	5,016,800	N/A
e. FY 2008-09 District ANB (Budgeted)	13	N/A
f. District Debt Service Mill Value Per ANB	385.91	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

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 2008)***	2,093,300,829	2,093,300,829
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	29,374.68	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	1,030.95	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	633,957.39	N/A
(e) District taxable valuation (Tax Year 2008)***	5,016,800	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 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.

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.



**PRELIMINARY BUDGET DATA SHEET  
FY 2009-2010**

**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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 AUCHARD CREEK K-8	23	21,922.00	108,417.40	25	21,922.00	117,840.00*
2. * DIRECT STATE AID						62,473.61
3. Quality Educator						7,300.80
4. At Risk Student						0.00
5. Indian Education For All						510.00
6. American Indian Achievement Gap						0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):						
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						149.77
Related Services Block Grant Rate [RSBG] per ANB						49.92
Threshold to Determine Disproportionate Costs						1.531080481
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						3,444.71
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A
c. Reimbursement for Disproportionate Costs						427.71
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						3,872.42
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						1,148.16
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [7a X 0.33]						1,136.75
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]						378.89
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						1,515.64
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						4,960.35

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

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	9,317.54	0.00	0.00
b. FY2007-2008 amount to avoid reversion	5,387.22	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	427.71	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	.....	100%
*b. BASE Budget	.....	125,501.05
*c. Maximum Budget Limit	.....	156,465.80
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	.....	125,501.05
*e. Highest Budget With A Vote	.....	156,465.80
*f. Highest Voted Amount (8e-8d)	.....	30,964.75

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

*a. FY 2008-2009 BASE Budget	.....	125,964.74
*b. FY 2008-2009 Maximum Budget	.....	157,167.14
*c. FY 2008-2009 ANB	.....	25
*d. FY 2008-2009 Adopted General Fund Budget	.....	125,964.74
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	.....	0.00

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2008 County Taxable Value	104,726,314	104,726,314
b. FY 2008-09 County ANB (Budgeted)	6,531	3,188
c. County Retirement Mill Value per ANB	16.04	32.85
<b>District</b>		
d. Tax Year 2008 District Taxable Value	245,359	N/A
e. FY 2008-09 District ANB (Budgeted)	25	N/A
f. District Debt Service Mill Value Per ANB	9.81	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

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 2008)***	2,093,300,829	2,093,300,829
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	49,335.99	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	2,166.67	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	1,073,830.46	N/A
(e) District taxable valuation (Tax Year 2008)***	245,359	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	828.00	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.



**PRELIMINARY BUDGET DATA SHEET  
FY 2009-2010**

**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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 AUGUSTA K-6	38	21,922.00	179,067.40	41	21,922.00	193,192.00*	
M1 AUGUSTA 7-8	18	62,083.00	108,589.50	18	62,083.00	108,589.50*	
<b>2. * DIRECT STATE AID</b> .....							172,446.57
<b>3. Quality Educator</b> .....							24,847.06
<b>4. At Risk Student</b> .....							5,563.34
<b>5. Indian Education For All</b> .....							1,203.60
<b>6. American Indian Achievement Gap</b> .....							400.00
<b>7. SPECIAL EDUCATION FUNDING (FY2009-2010):</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 .....							149.77
Related Services Block Grant Rate [RSBG] per ANB .....							49.92
Threshold to Determine Disproportionate Costs .....							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....							8,387.12
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....							N/A
c. Reimbursement for Disproportionate Costs .....							3,729.81
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c] .....							12,116.93
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....							2,795.52
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33] .....							2,767.75
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] .....							922.52
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)] .....							3,690.27
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)] .....							12,077.39

County: 25 Lewis & Clark

District: 0502 Augusta Elem

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	27,407.24	0.00	0.00
b. FY2007-2008 amount to avoid reversion	11,810.43	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	3,729.81	0.00	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	358,725.11
*c. Maximum Budget Limit	444,829.88
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	447,776.75
*e. Highest Budget With A Vote	460,509.55
*f. Highest Voted Amount (8e-8d)	12,732.80

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

*a. FY 2008-2009 BASE Budget	369,843.38
*b. FY 2008-2009 Maximum Budget	458,895.02
*c. FY 2008-2009 ANB	62
*d. FY 2008-2009 Adopted General Fund Budget	458,895.02
*e. FY 2008-2009 Over-BASE Levy As Submitted On Budget	89,051.64

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2008 County Taxable Value	104,726,314	104,726,314
b. FY 2008-09 County ANB (Budgeted)	6,531	3,188
c. County Retirement Mill Value per ANB	16.04	32.85
<b>District</b>		
d. Tax Year 2008 District Taxable Value	2,543,073	N/A
e. FY 2008-09 District ANB (Budgeted)	62	N/A
f. District Debt Service Mill Value Per ANB	41.02	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

County: 25 Lewis & Clark

District: 0502 Augusta Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.85	N/A
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	141,167.98	N/A
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	6,046.52	N/A
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	3,069,422.33	N/A
(e) District taxable valuation (Tax Year 2008)***	2,543,073	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	526.00	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.



**PRELIMINARY BUDGET DATA SHEET  
FY 2009-2010**

**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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 AUGUSTA HS 9-12	38	243,649.00	229,054.50	39	243,649.00	235,072.50*	
2. * DIRECT STATE AID							213,988.51
3. Quality Educator							22,300.90
4. At Risk Student							177.87
5. Indian Education For All							795.60
6. American Indian Achievement Gap							0.00
7. SPECIAL EDUCATION FUNDING (FY2009-2010):							
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							149.77
Related Services Block Grant Rate [RSBG] per ANB							49.92
Threshold to Determine Disproportionate Costs							1.531080481
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]							5,691.26
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]							N/A
c. Reimbursement for Disproportionate Costs							13,513.07
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]							19,204.33
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)							1,896.96
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]							1,878.12
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]							626.00
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]							2,504.12
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]							8,195.38

County: 25 Lewis & Clark

District: 0503 Augusta H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	0.00	46,472.29	0.00
b. FY2007-2008 amount to avoid reversion	0.00	8,288.02	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	0.00	13,513.07	0.00

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	433,896.42
*c. Maximum Budget Limit	542,301.49
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	520,968.93
*e. Highest Budget With A Vote	542,301.49
*f. Highest Voted Amount (8e-8d)	21,332.56

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

*a. FY 2008-2009 BASE Budget	444,543.83
*b. FY 2008-2009 Maximum Budget	556,331.38
*c. FY 2008-2009 ANB	41
*d. FY 2008-2009 Adopted General Fund Budget	531,616.34
*e. FY 2008-2009 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 2008 County Taxable Value	104,726,314	104,726,314
b. FY 2008-09 County ANB (Budgeted)	6,531	3,188
c. County Retirement Mill Value per ANB	16.04	32.85
<b>District</b>		
d. Tax Year 2008 District Taxable Value	N/A	2,788,432
e. FY 2008-09 District ANB (Budgeted)	N/A	41
f. District Debt Service Mill Value Per ANB	N/A	68.01
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

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>	<u>Elementary</u>	<u>High School</u>
(a) Statewide taxable valuation (Tax Year 2008)***	2,093,300,829	2,093,300,829
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	173,236.87
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	N/A	9,090.90
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	N/A	6,186,381.24
(e) District taxable valuation (Tax Year 2008)***	N/A	2,788,432
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,398.00

\*\*\* 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.



**PRELIMINARY BUDGET DATA SHEET  
FY 2009-2010**

**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 FY2010 final budget form.

1. CERTIFIED ANB	FY 2009-2010			3 Year Avg ANB			
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 LINCOLN K-6	76	21,922.00	357,846.00	77	21,922.00	362,546.80*	
M1 LINCOLN 7-8	38	62,083.00	229,054.50	39	62,083.00	235,072.50*	
H1 LINCOLN HS 9-12	66	243,649.00	397,369.50	69	243,649.00	415,380.00*	
2. * DIRECT STATE AID						599,272.02	
3. Quality Educator						69,966.00	
4. At Risk Student						14,158.83	
5. Indian Education For All						3,774.00	
6. American Indian Achievement Gap						1,000.00	
7. SPECIAL EDUCATION FUNDING (FY2009-2010):	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						149.77	
Related Services Block Grant Rate [RSBG] per ANB						49.92	
Threshold to Determine Disproportionate Costs						1.531080481	
<b>Special Education Allowable Cost Payments</b>							
* a. Instructional Block Grant Entitlement [IBG rate X ANB]						26,958.60	
* b. Related Services Block Grant Entitlement [RSBG rate X ANB]						N/A	
c. Reimbursement for Disproportionate Costs						5,759.79	
* d. Total Special Education Allowable Cost Payment (District) [7a + 7b + 7c]						32,718.39	
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>							
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						8,985.60	
<b>Required Local Match</b>							
* f(i). District's Required Match for IBG [7a X 0.33]						8,896.34	
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]						2,965.25	
* f(iv). Total Required Local Match To Avoid Reversions [7f(i) + 7f(ii) + 7f(iii)]						11,861.59	
<b>Minimum Special Education Budget To Avoid Reversions</b>							
* g. Minimum Special Education Budget to Avoid Reversions [7a + 7b + 7f(iv)]						38,820.19	

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

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2007-2008 allowable cost expenditures Total K-12 expenditures prorated by FY08 ANB	46,495.31	28,497.13	74,992.44
b. FY2007-2008 amount to avoid reversion	24,449.66	15,125.64	39,575.30
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.531080481 ) then [a - (b * 1.531080481)] * 0.4	3,624.37	2,135.42	5,759.79

**8. FY2010 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,210,821.45
*c. Maximum Budget Limit	1,503,974.51
*d. Highest Budget Without A Vote excluding tuition, excess reserves, and other overBASE revenues	1,380,821.45
*e. Highest Budget With A Vote	1,503,974.51
*f. Highest Voted Amount (8e-8d)	123,153.06

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

*a. FY 2008-2009 BASE Budget	1,251,261.34
*b. FY 2008-2009 Maximum Budget	1,553,771.26
*c. FY 2008-2009 ANB	195
*d. FY 2008-2009 Adopted General Fund Budget	1,421,261.34
*e. FY 2008-2009 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 2008 County Taxable Value	104,726,314	104,726,314
b. FY 2008-09 County ANB (Budgeted)	6,531	3,188
c. County Retirement Mill Value per ANB	16.04	32.85
<b>District</b>		
d. Tax Year 2008 District Taxable Value	2,733,540	2,733,540
e. FY 2008-09 District ANB (Budgeted)	119	76
f. District Debt Service Mill Value Per ANB	22.97	35.97
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	25.05	52.07
h. Facility Guaranteed Mill Value per ANB	28.99	60.25

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 2008)***	2,093,300,829	2,093,300,829
(b) 2008-09 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)	193,723,579.79	119,054,972.19
(c) GTB ratio: [(a) divided by (b)] x 193%	20.85	33.93

  

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.85	33.93
(b) 2008-09 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	244,194.60	247,465.71
(c) 40% of 2008-09 District special education allowable cost payment plus district prorated coop cost payment	9,989.68	5,976.20
(d) District's FY 2009-10 guaranteed tax base (a) x [(b) + (c)]	5,299,742.24	8,599,284.01
(e) District taxable valuation (Tax Year 2008)***	2,733,540	2,733,540
(f) If (d) is greater than (e), then: DISTRICT's FY2009-10 GTB subsidy per BASE mill [(d) - (e)] x .001	2,566.00	5,866.00

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