



**PRELIMINARY BUDGET DATA SHEET  
FY 2014-2015**

**Adjusted QEC**

**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 FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 HELENA K-6	4,107	348,000.00	20,742,503.40*	4,064	344,000.00	20,526,376.80
M1 HELENA 7-8	1,180	144,000.00	7,583,770.00*	1,171	144,000.00	7,527,146.50
2. * DIRECT STATE AID .....						12,881,768.21
3. Quality Educator .....						1,120,630.21
4. At Risk Student .....						99,609.67
5. * Indian Education For All .....						107,854.80
6. American Indian Achievement Gap .....						50,200.00
7. * Data For Achievement .....						79,305.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
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 .....						152.25
Related Services Block Grant Rate [RSBG] per ANB .....						50.75
Threshold to Determine Disproportionate Costs .....						1.790267741
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						804,945.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						268,315.25
c. Reimbursement for Disproportionate Costs .....						750,947.16
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						1,824,208.16
<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 [8a X 0.33] .....						265,632.10
f(ii). District's Required Match for RSBG [8b X 0.33] .....						88,544.03
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						N/A
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						354,176.13
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						1,427,437.13

County: 25 Lewis & Clark

District: 0487 Helena Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	4,361,013.88	0.00	0.00
b. FY2012-2013 amount to avoid reversion	1,387,304.21	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	750,947.16	0.00	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	27,066,109.82
*c. Maximum Budget Limit	33,924,289.40
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	33,708,319.22
*e. Highest Budget With A Vote	33,924,289.40
*f. Highest Voted Amount (9e-9d)	215,970.18

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

*a. FY 2013-2014 BASE Budget	26,195,747.10
*b. FY 2013-2014 Maximum Budget	32,844,243.20
*c. FY 2013-2014 ANB	5,211
*d. FY 2013-2014 Adopted General Fund Budget	32,844,243.20
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	6,642,209.40

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	120,346,307	120,346,307
b. FY 2013-14 County ANB (Budgeted)	6,609	3,178
c. County Retirement Mill Value per ANB	18.21	37.87
<b>District</b>		
d. Tax Year 2013 District Taxable Value	91,268,261	N/A
e. FY 2013-14 District ANB (Budgeted)	5,211	N/A
f. District Debt Service Mill Value per ANB	17.51	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 25 Lewis & Clark

District: 0487 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 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	9,814,620.39	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	725,203.10	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	229,030,364.44	N/A
(e) District taxable valuation (Tax Year 2013)***	91,268,261	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	137,762.00	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.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2014-2015**

**Adjusted QEC**

**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 FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 HELENA HS 9-12	3,009	614,000.00	19,090,923.50	3,045	626,000.00	19,317,417.50*
2. * DIRECT STATE AID .....						8,914,707.62
3. Quality Educator .....						659,621.20
4. At Risk Student .....						44,038.96
5. * Indian Education For All .....						62,118.00
6. American Indian Achievement Gap .....						33,800.00
7. * Data For Achievement .....						45,675.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
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 .....						152.25
Related Services Block Grant Rate [RSBG] per ANB .....						50.75
Threshold to Determine Disproportionate Costs .....						1.790267741
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						458,120.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						152,706.75
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						610,827.00
<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 [8a X 0.33] .....						151,179.68
f(ii). District's Required Match for RSBG [8b X 0.33] .....						50,393.23
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						N/A
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						201,572.91
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						812,399.91

County: 25 Lewis & Clark

District: 0488 Helena H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	0.00	1,188,520.09	0.00
b. FY2012-2013 amount to avoid reversion	0.00	814,119.42	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	0.00	0.00	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	94%
*b. BASE Budget	17,655,144.96
*c. Maximum Budget Limit	21,973,675.04
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	21,965,074.32
*e. Highest Budget With A Vote	21,973,675.04
*f. Highest Voted Amount (9e-9d)	8,600.72

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

*a. FY 2013-2014 BASE Budget	17,489,136.45
*b. FY 2013-2014 Maximum Budget	21,799,854.81
*c. FY 2013-2014 ANB	3,079
*d. FY 2013-2014 Adopted General Fund Budget	21,799,854.81
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	4,309,929.36

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	120,346,307	120,346,307
b. FY 2013-14 County ANB (Budgeted)	6,609	3,178
c. County Retirement Mill Value per ANB	18.21	37.87
<b>District</b>		
d. Tax Year 2013 District Taxable Value	N/A	114,384,554
e. FY 2013-14 District ANB (Budgeted)	N/A	3,079
f. District Debt Service Mill Value per ANB	N/A	37.15
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 25 Lewis & Clark

District: 0488 Helena H S

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

<b>I. STATEWIDE GTB RATIO:</b>		<u>Elementary</u>	<u>High School</u>
(a)	Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b)	2013-14 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)	219,797,782.99	120,362,485.36
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<u>Elementary</u>	<u>High School</u>
(a)	Statewide GTB ratio (from c above)	N/A	39.68
(b)	2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	6,967,720.33
(c)	40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	246,102.69
(d)	District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	286,244,497.43
(e)	District taxable valuation (Tax Year 2013)***	N/A	114,384,554
(f)	If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	171,860.00

\*\*\* 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.



**PRELIMINARY BUDGET DATA SHEET  
FY 2014-2015**

**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 FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 TRINITY K-6	20	40,000.00	104,482.00	21	40,000.00	109,704.00*
2. * DIRECT STATE AID .....						66,917.69
3. Quality Educator .....						6,692.40
4. At Risk Student .....						6,503.75
5. * Indian Education For All .....						428.40
6. American Indian Achievement Gap .....						200.00
7. * Data For Achievement .....						315.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
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 .....						152.25
Related Services Block Grant Rate [RSBG] per ANB .....						50.75
Threshold to Determine Disproportionate Costs .....						1.790267741
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						3,045.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						3,045.00
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,015.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						1,004.85
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						334.95
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						1,339.80
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						4,384.80

County: 25 Lewis & Clark

District: 0491 Trinity Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	6,390.68	0.00	0.00
b. FY2012-2013 amount to avoid reversion	4,539.91	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	0.00	0.00	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	138,571.75
*c. Maximum Budget Limit	170,948.55
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	150,129.06
*e. Highest Budget With A Vote	170,948.55
*f. Highest Voted Amount (9e-9d)	20,819.49

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

*a. FY 2013-2014 BASE Budget	136,805.25
*b. FY 2013-2014 Maximum Budget	168,827.65
*c. FY 2013-2014 ANB	21
*d. FY 2013-2014 Adopted General Fund Budget	148,362.56
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	11,557.31

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	120,346,307	120,346,307
b. FY 2013-14 County ANB (Budgeted)	6,609	3,178
c. County Retirement Mill Value per ANB	18.21	37.87
<b>District</b>		
d. Tax Year 2013 District Taxable Value	4,892,010	N/A
e. FY 2013-14 District ANB (Budgeted)	21	N/A
f. District Debt Service Mill Value per ANB	232.95	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 25 Lewis & Clark

District: 0491 Trinity Elem

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

<b>I. STATEWIDE GTB RATIO:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide taxable valuation (Tax Year 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	52,059.73	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	1,684.54	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	1,167,862.99	N/A
(e) District taxable valuation (Tax Year 2013)***	4,892,010	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 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.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2014-2015**

**Revision #1**

**Correction**

**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 FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 EAST HELENA K-6	942	94,000.00	4,834,249.80*	926	94,000.00	4,753,621.00
M1 EAST HELENA 7-8	255	80,000.00	1,690,012.50*	260	80,000.00	1,722,825.00
2. * DIRECT STATE AID .....						2,994,123.25
3. Quality Educator .....						246,402.00
4. At Risk Student .....						33,743.07
5. * Indian Education For All .....						24,418.80
6. American Indian Achievement Gap .....						20,400.00
7. * Data For Achievement .....						17,955.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
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 .....						152.25
Related Services Block Grant Rate [RSBG] per ANB .....						50.75
Threshold to Determine Disproportionate Costs .....						1.790267741
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						182,243.25
* 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) [8a + 8b + 8c] .....						182,243.25
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						60,747.75
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						60,140.27
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						20,046.76
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						80,187.03
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						262,430.28

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

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	396,555.19	0.00	0.00
b. FY2012-2013 amount to avoid reversion	251,424.43	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	0.00	0.00	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
*b. BASE Budget .....	5,980,968.36
*c. Maximum Budget Limit .....	7,466,415.42
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	6,843,612.96
*e. Highest Budget With A Vote .....	7,466,415.42
*f. Highest Voted Amount (9e-9d) .....	622,802.46

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

*a. FY 2013-2014 BASE Budget .....	5,862,007.32
*b. FY 2013-2014 Maximum Budget .....	7,319,678.21
*c. FY 2013-2014 ANB .....	1,197
*d. FY 2013-2014 Adopted General Fund Budget .....	6,730,651.92
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 ..	862,644.60

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	120,346,307	120,346,307
b. FY 2013-14 County ANB (Budgeted)	6,609	3,178
c. County Retirement Mill Value per ANB	18.21	37.87
<b>District</b>		
d. Tax Year 2013 District Taxable Value	13,060,830	N/A
e. FY 2013-14 District ANB (Budgeted)	1,197	N/A
f. District Debt Service Mill Value per ANB	10.91	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

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 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	2,318,580.00	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	96,018.55	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	52,469,226.49	N/A
(e) District taxable valuation (Tax Year 2013)***	13,060,830	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	39,408.00	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.



**PRELIMINARY BUDGET DATA SHEET**  
**FY 2014-2015**

**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 FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 WOLF CREEK K-6	7	40,000.00	36,577.80	9	40,000.00	47,026.80*
2. * DIRECT STATE AID .....						38,900.98
3. Quality Educator .....						3,163.68
4. At Risk Student .....						887.62
5. * Indian Education For All .....						183.60
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						135.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
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 .....						152.25
Related Services Block Grant Rate [RSBG] per ANB .....						50.75
Threshold to Determine Disproportionate Costs .....						1.790267741
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,065.75
* 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) [8a + 8b + 8c] .....						1,065.75
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						355.25
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						351.70
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						117.23
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						468.93
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						1,534.68

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

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	1,301.36	0.00	0.00
b. FY2012-2013 amount to avoid reversion	1,080.93	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	0.00	0.00	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	75,625.49
*c. Maximum Budget Limit	93,528.20
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	92,221.03
*e. Highest Budget With A Vote	117,287.12
*f. Highest Voted Amount (9e-9d)	25,066.09

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

*a. FY 2013-2014 BASE Budget	99,803.96
*b. FY 2013-2014 Maximum Budget	123,118.97
*c. FY 2013-2014 ANB	14
*d. FY 2013-2014 Adopted General Fund Budget	116,399.50
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	16,595.54

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	120,346,307	120,346,307
b. FY 2013-14 County ANB (Budgeted)	6,609	3,178
c. County Retirement Mill Value per ANB	18.21	37.87
<b>District</b>		
d. Tax Year 2013 District Taxable Value	5,163,453	N/A
e. FY 2013-14 District ANB (Budgeted)	14	N/A
f. District Debt Service Mill Value per ANB	368.82	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

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 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	39,416.62	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	1,123.02	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	880,926.38	N/A
(e) District taxable valuation (Tax Year 2013)***	5,163,453	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 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.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2014-2015**

**Adjusted QEC**

**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 FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 AUCHARD CREEK K-8	11	40,000.00	57,475.00	12	40,000.00	62,698.80*
2. * DIRECT STATE AID .....						45,906.36
3. Quality Educator .....						6,144.84
4. At Risk Student .....						1,287.88
5. * Indian Education For All .....						244.80
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						180.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
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 .....						152.25
Related Services Block Grant Rate [RSBG] per ANB .....						50.75
Threshold to Determine Disproportionate Costs .....						1.790267741
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,674.75
* 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) [8a + 8b + 8c] .....						1,674.75
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						558.25
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						552.67
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						184.22
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						736.89
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						2,411.64

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

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	1,081.00	0.00	0.00
b. FY2012-2013 amount to avoid reversion	2,594.23	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	0.00	0.00	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	92,584.51
*c. Maximum Budget Limit	113,905.82
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	92,584.51
*e. Highest Budget With A Vote	113,905.82
*f. Highest Voted Amount (9e-9d)	21,321.31

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

*a. FY 2013-2014 BASE Budget	108,661.56
*b. FY 2013-2014 Maximum Budget	133,812.84
*c. FY 2013-2014 ANB	16
*d. FY 2013-2014 Adopted General Fund Budget	108,661.56
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	0.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	120,346,307	120,346,307
b. FY 2013-14 County ANB (Budgeted)	6,609	3,178
c. County Retirement Mill Value per ANB	18.21	37.87
<b>District</b>		
d. Tax Year 2013 District Taxable Value	240,280	N/A
e. FY 2013-14 District ANB (Budgeted)	16	N/A
f. District Debt Service Mill Value per ANB	15.02	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

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 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	43,029.29	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	882.38	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	954,200.59	N/A
(e) District taxable valuation (Tax Year 2013)***	240,280	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	714.00	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.



**PRELIMINARY BUDGET DATA SHEET**

**FY 2014-2015**

**Adjusted QEC**

**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 FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 AUGUSTA K-6	56	40,000.00	292,348.00*	49	40,000.00	255,838.80
M1 AUGUSTA 7-8	12	80,000.00	80,259.00*	13	80,000.00	86,944.00
2. * DIRECT STATE AID .....						220,195.33
3. Quality Educator .....						28,153.71
4. At Risk Student .....						4,302.11
5. * Indian Education For All .....						1,387.20
6. American Indian Achievement Gap .....						200.00
7. * Data For Achievement .....						1,020.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
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 .....						152.25
Related Services Block Grant Rate [RSBG] per ANB .....						50.75
Threshold to Determine Disproportionate Costs .....						1.790267741
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						10,353.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						736.24
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						11,089.24
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,451.00
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						3,416.49
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						1,138.83
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						4,555.32
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						14,908.32

County: 25 Lewis & Clark

District: 0502 Augusta Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	25,062.44	0.00	0.00
b. FY2012-2013 amount to avoid reversion	12,971.16	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	736.24	0.00	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	446,053.96
*c. Maximum Budget Limit	553,299.50
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	553,299.50
*e. Highest Budget With A Vote	553,299.50
*f. Highest Voted Amount (9e-9d)	0.00

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

*a. FY 2013-2014 BASE Budget	409,649.14
*b. FY 2013-2014 Maximum Budget	504,009.38
*c. FY 2013-2014 ANB	61
*d. FY 2013-2014 Adopted General Fund Budget	526,156.00
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	122,441.73

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

County	Elementary	High School
a. Tax Year 2013 County Taxable Value	120,346,307	120,346,307
b. FY 2013-14 County ANB (Budgeted)	6,609	3,178
c. County Retirement Mill Value per ANB	18.21	37.87
<b>District</b>		
d. Tax Year 2013 District Taxable Value	2,773,917	N/A
e. FY 2013-14 District ANB (Budgeted)	61	N/A
f. District Debt Service Mill Value per ANB	45.47	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

County: 25 Lewis & Clark

District: 0502 Augusta 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 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	N/A
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	159,608.35	N/A
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	4,492.10	N/A
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	3,565,902.78	N/A
(e) District taxable valuation (Tax Year 2013)***	2,773,917	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	792.00	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.



**PRELIMINARY BUDGET DATA SHEET  
FY 2014-2015**

**Adjusted QEC**

**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 FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 AUGUSTA HS 9-12	27	290,000.00	180,481.50	31	290,000.00	207,188.50*
2. * DIRECT STATE AID .....						222,243.26
3. Quality Educator .....						19,301.49
4. At Risk Student .....						1,591.25
5. * Indian Education For All .....						632.40
6. American Indian Achievement Gap .....						800.00
7. * Data For Achievement .....						465.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
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 .....						152.25
Related Services Block Grant Rate [RSBG] per ANB .....						50.75
Threshold to Determine Disproportionate Costs .....						1.790267741
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						4,110.75
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						1,742.35
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						5,853.10
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,370.25
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						1,356.55
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						452.18
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						1,808.73
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						5,919.48

County: 25 Lewis & Clark

District: 0503 Augusta H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	0.00	17,901.96	0.00
b. FY2012-2013 amount to avoid reversion	0.00	7,566.51	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	0.00	1,742.35	0.00

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	429,283.38
*c. Maximum Budget Limit	533,055.09
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	556,339.39
*e. Highest Budget With A Vote	586,033.59
*f. Highest Voted Amount (9e-9d)	29,694.20

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

*a. FY 2013-2014 BASE Budget	458,459.40
*b. FY 2013-2014 Maximum Budget	570,589.35
*c. FY 2013-2014 ANB	36
*d. FY 2013-2014 Adopted General Fund Budget	585,515.00
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14	127,056.01

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2013 County Taxable Value	120,346,307	120,346,307
b. FY 2013-14 County ANB (Budgeted)	6,609	3,178
c. County Retirement Mill Value per ANB	18.21	37.87
<b>District</b>		
d. Tax Year 2013 District Taxable Value	N/A	3,014,197
e. FY 2013-14 District ANB (Budgeted)	N/A	36
f. District Debt Service Mill Value per ANB	N/A	83.73
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

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 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	N/A	39.68
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	185,559.75
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	N/A	4,664.63
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	N/A	7,548,103.40
(e) District taxable valuation (Tax Year 2013)***	N/A	3,014,197
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	4,534.00

\*\*\* 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.



**PRELIMINARY BUDGET DATA SHEET  
FY 2014-2015**

**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 FY2015 final budget form.

1. CERTIFIED ANB	FY 2014-2015			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 LINCOLN K-6	49	40,000.00	255,838.80	57	40,000.00	297,562.80*
M1 LINCOLN 7-8	25	80,000.00	167,125.00	24	80,000.00	160,446.00*
H1 LINCOLN HS 9-12	51	290,000.00	340,603.50	58	290,000.00	387,251.50*
2. * DIRECT STATE AID .....						561,101.35
3. Quality Educator .....						56,492.98
4. At Risk Student .....						10,888.44
5. * Indian Education For All .....						2,835.60
6. American Indian Achievement Gap .....						400.00
7. * Data For Achievement .....						2,085.00
8. SPECIAL EDUCATION FUNDING (FY2014-2015):						
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 .....						152.25
Related Services Block Grant Rate [RSBG] per ANB .....						50.75
Threshold to Determine Disproportionate Costs .....						1.790267741
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						19,031.25
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						13,075.06
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						32,106.31
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						6,343.75
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						6,280.32
f(ii). District's Required Match for RSBG [8b X 0.33] .....						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33] .....						2,093.44
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						8,373.76
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						27,405.01

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

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2012-2013 allowable cost expenditures Total K-12 expenditures prorated by FY13 ANB	50,840.69	38,353.50	89,194.19
b. FY2012-2013 amount to avoid reversion	17,943.45	13,619.72	31,563.17
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.790267741 ) then [a - (b * 1.790267741)] * 0.4	7,486.84	5,588.22	13,075.06

**9. FY2015 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
*b. BASE Budget .....	1,124,396.60
*c. Maximum Budget Limit .....	1,398,518.69
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,344,396.60
*e. Highest Budget With A Vote .....	1,398,518.69
*f. Highest Voted Amount (9e-9d) .....	54,122.09

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

*a. FY 2013-2014 BASE Budget .....	1,170,040.35
*b. FY 2013-2014 Maximum Budget .....	1,456,081.20
*c. FY 2013-2014 ANB .....	152
*d. FY 2013-2014 Adopted General Fund Budget .....	1,390,040.35
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2009-10 and FY 2013-14 ..	220,000.00

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2013 County Taxable Value	120,346,307	120,346,307
b. FY 2013-14 County ANB (Budgeted)	6,609	3,178
c. County Retirement Mill Value per ANB	18.21	37.87
<b>District</b>		
d. Tax Year 2013 District Taxable Value	2,947,556	2,947,556
e. FY 2013-14 District ANB (Budgeted)	89	63
f. District Debt Service Mill Value per ANB	33.12	46.79
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	28.64	68.00
h. Facility Guaranteed Mill Value per ANB	33.14	78.68

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 2013)***	2,474,575,849	2,474,575,849
(b) 2013-14 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)	219,797,782.99	120,362,485.36
(c) GTB ratio: [(a) divided by (b)] x 193.00%	21.73	39.68

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	21.73	39.68
(b) 2013-14 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	215,176.80	247,801.94
(c) 40% of 2013-14 District special education allowable cost payment plus district prorated coop cost payment	9,305.63	6,514.33
(d) District's FY 2014-15 guaranteed tax base (a) x [(b) + (c)]	4,878,003.20	10,091,269.59
(e) District taxable valuation (Tax Year 2013)***	2,947,556	2,947,556
(f) If (d) is greater than (e), then: DISTRICT's FY2014-15 GTB subsidy per BASE mill [(d) - (e)] x .001	1,930.00	7,144.00

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