



## PRELIMINARY BUDGET DATA SHEET FY 2016-2017

**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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 HELENA K-6	4,125	445,370.00	21,732,225.00	4,115	442,825.00	21,679,783.00*
M1 HELENA 7-8	1,156	178,140.00	7,755,298.00	1,171	183,230.00	7,853,855.50*
2. * DIRECT STATE AID .....						13,481,383.00
3. Quality Educator .....						1,192,390.12
4. At Risk Student .....						133,027.53
5. * Indian Education For All .....						112,327.50
6. American Indian Achievement Gap .....						57,475.00
7. * Data For Achievement .....						107,622.96
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						795,582.65
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						265,159.01
c. Reimbursement for Disproportionate Costs .....						637,179.80
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						1,697,921.46
<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] .....						262,542.27
f(ii). District's Required Match for RSBG [8b X 0.33] .....						87,502.47
* 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)] .....						350,044.74
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						1,410,786.40

County: 25 Lewis & Clark

District: 0487 Helena Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	4,320,206.00	0.00	0.00
b. FY2014-2015 amount to avoid reversion	1,427,437.13	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	637,179.80	0.00	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	100%
*b. BASE Budget .....	28,107,687.95
*c. Maximum Budget Limit .....	35,158,379.53
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	35,099,897.35
*e. Highest Budget With A Vote .....	35,158,379.53
*f. Highest Voted Amount (9e-9d) .....	58,482.18

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

*a. FY 2015-2016 BASE Budget .....	27,742,940.60
*b. FY 2015-2016 Maximum Budget .....	34,742,998.69
*c. FY 2015-2016 ANB .....	5,290
*d. FY 2015-2016 Adopted General Fund Budget .....	34,742,998.69
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16 ..	6,992,209.40

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	121,198,238	121,198,238
b. FY 2015-16 County ANB (Budgeted)	6,676	3,085
c. County Retirement Mill Value per ANB	18.15	39.29
<b>District</b>		
d. Tax Year 2015 District Taxable Value	93,283,912	N/A
e. FY 2015-16 District ANB (Budgeted)	5,290	N/A
f. District Debt Service Mill Value per ANB	17.63	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.97	N/A
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	10,462,197.80	N/A
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	714,978.18	N/A
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	234,385,380.30	N/A
(e) District taxable valuation (Tax Year 2015)***	93,283,912	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	141,101.00	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 2016-2017**

**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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 HELENA HS 9-12	2,979	717,633.00	19,733,319.50*	2,974	717,633.00	19,700,467.00
2. * DIRECT STATE AID .....						9,141,575.77
3. Quality Educator .....						696,565.21
4. At Risk Student .....						62,919.10
5. * Indian Education For All .....						63,303.75
6. American Indian Achievement Gap .....						33,649.00
7. * Data For Achievement .....						60,652.44
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						448,786.35
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						149,575.59
c. Reimbursement for Disproportionate Costs .....						0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						598,361.94
<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] .....						148,099.50
f(ii). District's Required Match for RSBG [8b X 0.33] .....						49,359.94
* 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)] .....						197,459.44
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						795,821.38

County: 25 Lewis & Clark

District: 0488 Helena H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	0.00	1,523,515.02	0.00
b. FY2014-2015 amount to avoid reversion	0.00	812,399.91	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	0.00	0.00	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	18,115,558.22
*c. Maximum Budget Limit	22,564,765.88
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	22,513,987.30
*e. Highest Budget With A Vote	22,564,765.88
*f. Highest Voted Amount (9e-9d)	50,778.58

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

*a. FY 2015-2016 BASE Budget	17,912,326.62
*b. FY 2015-2016 Maximum Budget	22,313,841.26
*c. FY 2015-2016 ANB	3,004
*d. FY 2015-2016 Adopted General Fund Budget	22,313,841.26
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	4,398,429.08

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	121,198,238	121,198,238
b. FY 2015-16 County ANB (Budgeted)	6,676	3,085
c. County Retirement Mill Value per ANB	18.15	39.29
<b>District</b>		
d. Tax Year 2015 District Taxable Value	N/A	115,228,932
e. FY 2015-16 District ANB (Budgeted)	N/A	3,004
f. District Debt Service Mill Value per ANB	N/A	38.36
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

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 2015)***	2,568,055,357	2,568,055,357
(b)	2015-16 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)	236,378,805.54	124,569,692.86
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<u>Elementary</u>	<u>High School</u>
(a)	Statewide GTB ratio (from c above)	N/A	39.79
(b)	2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	7,142,280.77
(c)	40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	N/A	236,597.76
(d)	District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	N/A	293,605,576.71
(e)	District taxable valuation (Tax Year 2015)***	N/A	115,228,932
(f)	If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	178,377.00

\*\*\* 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 2016-2017

**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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 TRINITY K-6	11	50,895.00	59,873.00	16	50,895.00	87,080.00*
2. * DIRECT STATE AID .....						61,674.83
3. Quality Educator .....						7,288.70
4. At Risk Student .....						6,060.88
5. * Indian Education For All .....						340.00
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						325.76
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,657.15
* 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] .....						1,657.15
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						552.31
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						546.86
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] .....						182.26
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						729.12
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						2,386.27

County: 25 Lewis & Clark

District: 0491 Trinity Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	3,579.47	0.00	0.00
b. FY2014-2015 amount to avoid reversion	4,384.80	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	0.00	0.00	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	126,936.27
*c. Maximum Budget Limit	155,304.59
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	138,493.58
*e. Highest Budget With A Vote	155,924.54
*f. Highest Voted Amount (9e-9d)	17,430.96

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

*a. FY 2015-2016 BASE Budget	143,527.06
*b. FY 2015-2016 Maximum Budget	176,110.98
*c. FY 2015-2016 ANB	20
*d. FY 2015-2016 Adopted General Fund Budget	155,084.37
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	11,557.31

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	121,198,238	121,198,238
b. FY 2015-16 County ANB (Budgeted)	6,676	3,085
c. County Retirement Mill Value per ANB	18.15	39.29
<b>District</b>		
d. Tax Year 2015 District Taxable Value	3,726,717	N/A
e. FY 2015-16 District ANB (Budgeted)	20	N/A
f. District Debt Service Mill Value per ANB	186.34	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

County: 25 Lewis & Clark

District: 0491 Trinity 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 2015)***	2,568,055,357	2,568,055,357
(b)	2015-16 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)	236,378,805.54	124,569,692.86
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<u>Elementary</u>	<u>High School</u>
(a)	Statewide GTB ratio (from c above)	20.97	N/A
(b)	2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	55,393.47	N/A
(c)	40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	1,370.88	N/A
(d)	District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	1,190,348.42	N/A
(e)	District taxable valuation (Tax Year 2015)***	3,726,717	N/A
(f)	If (d) is greater than (e), then: DISTRICT's FY2016-17 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 2016-2017**

**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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 EAST HELENA K-6	982	124,700.00	5,249,673.80*	956	122,155.00	5,113,166.00
M1 EAST HELENA 7-8	265	101,790.00	1,829,560.00*	261	101,790.00	1,802,205.00
2. * DIRECT STATE AID .....						3,265,658.54
3. Quality Educator .....						263,438.97
4. At Risk Student .....						35,029.11
5. * Indian Education For All .....						26,498.75
6. American Indian Achievement Gap .....						24,871.00
7. * Data For Achievement .....						25,388.92
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						187,860.55
* 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) [8a + 8b + 8c] .....						187,860.55
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						62,611.87
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						61,993.98
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] .....						20,661.92
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						82,655.90
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						270,516.45

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

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	418,515.84	0.00	0.00
b. FY2014-2015 amount to avoid reversion	262,430.28	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	0.00	0.00	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	6,507,855.31
*c. Maximum Budget Limit	8,119,283.52
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	7,370,499.91
*e. Highest Budget With A Vote	8,119,283.52
*f. Highest Voted Amount (9e-9d)	748,783.61

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

*a. FY 2015-2016 BASE Budget	6,196,965.71
*b. FY 2015-2016 Maximum Budget	7,732,452.89
*c. FY 2015-2016 ANB	1,205
*d. FY 2015-2016 Adopted General Fund Budget	7,065,610.31
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	862,644.60

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	121,198,238	121,198,238
b. FY 2015-16 County ANB (Budgeted)	6,676	3,085
c. County Retirement Mill Value per ANB	18.15	39.29
<b>District</b>		
d. Tax Year 2015 District Taxable Value	13,473,391	N/A
e. FY 2015-16 District ANB (Budgeted)	1,205	N/A
f. District Debt Service Mill Value per ANB	11.18	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.97	N/A
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	2,452,874.12	N/A
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	97,171.20	N/A
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	53,474,450.36	N/A
(e) District taxable valuation (Tax Year 2015)***	13,473,391	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	40,001.00	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 2016-2017

**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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 WOLF CREEK K-6	10	50,895.00	54,431.00*	9	50,895.00	48,988.80
2. * DIRECT STATE AID .....						47,080.72
3. Quality Educator .....						3,295.76
4. At Risk Student .....						800.21
5. * Indian Education For All .....						212.50
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						203.60
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,506.50
* 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] .....						1,506.50
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						502.10
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						497.15
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] .....						165.69
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						662.84
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						2,169.34

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

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	1,552.98	0.00	0.00
b. FY2014-2015 amount to avoid reversion	1,534.68	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	0.00	0.00	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	91,082.81
*c. Maximum Budget Limit	112,851.02
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	107,678.35
*e. Highest Budget With A Vote	112,851.02
*f. Highest Voted Amount (9e-9d)	5,172.67

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

*a. FY 2015-2016 BASE Budget	93,902.25
*b. FY 2015-2016 Maximum Budget	116,371.25
*c. FY 2015-2016 ANB	11
*d. FY 2015-2016 Adopted General Fund Budget	110,497.79
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	16,595.54

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	121,198,238	121,198,238
b. FY 2015-16 County ANB (Budgeted)	6,676	3,085
c. County Retirement Mill Value per ANB	18.15	39.29
<b>District</b>		
d. Tax Year 2015 District Taxable Value	4,744,912	N/A
e. FY 2015-16 District ANB (Budgeted)	11	N/A
f. District Debt Service Mill Value per ANB	431.36	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.97	N/A
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	38,412.40	N/A
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	806.40	N/A
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	822,418.24	N/A
(e) District taxable valuation (Tax Year 2015)***	4,744,912	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 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 2016-2017**

**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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 AUCHARD CREEK K-8	11	50,895.00	59,873.00*	11	50,895.00	59,873.00
2. * DIRECT STATE AID .....						49,513.30
3. Quality Educator .....						6,486.94
4. At Risk Student .....						1,160.96
5. * Indian Education For All .....						233.75
6. American Indian Achievement Gap .....						0.00
7. * Data For Achievement .....						223.96
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						1,657.15
* 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] .....						1,657.15
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						552.31
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						546.86
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] .....						182.26
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						729.12
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						2,386.27

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

**Reimbursement For Disproportionate Costs**

	<u>EL</u>	<u>HS</u>	<u>K12</u>
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	1,005.00	0.00	0.00
b. FY2014-2015 amount to avoid reversion	2,411.64	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	0.00	0.00	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)] .....	75%
*b. BASE Budget .....	99,260.94
*c. Maximum Budget Limit .....	122,187.86
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	99,260.94
*e. Highest Budget With A Vote .....	122,187.86
*f. Highest Voted Amount (9e-9d) .....	22,926.92

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

*a. FY 2015-2016 BASE Budget .....	97,132.46
*b. FY 2015-2016 Maximum Budget .....	119,530.90
*c. FY 2015-2016 ANB .....	11
*d. FY 2015-2016 Adopted General Fund Budget .....	97,132.46
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16 ..	0.00

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

	<u>Elementary</u>	<u>High School</u>
<b>County</b>		
a. Tax Year 2015 County Taxable Value	121,198,238	121,198,238
b. FY 2015-16 County ANB (Budgeted)	6,676	3,085
c. County Retirement Mill Value per ANB	18.15	39.29
<b>District</b>		
d. Tax Year 2015 District Taxable Value	216,659	N/A
e. FY 2015-16 District ANB (Budgeted)	11	N/A
f. District Debt Service Mill Value per ANB	19.70	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.97	N/A
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	38,412.40	N/A
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	725.76	N/A
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	820,727.22	N/A
(e) District taxable valuation (Tax Year 2015)***	216,659	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	604.00	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 2016-2017**

**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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 AUGUSTA K-6	60	50,895.00	326,286.00*	56	50,895.00	304,556.00
M1 AUGUSTA 7-8	10	101,790.00	69,677.50*	12	101,790.00	83,607.00
2. * DIRECT STATE AID .....						245,245.88
3. Quality Educator .....						27,735.09
4. At Risk Student .....						3,878.04
5. * Indian Education For All .....						1,487.50
6. American Indian Achievement Gap .....						418.00
7. * Data For Achievement .....						1,425.20
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						10,545.50
* 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] .....						10,545.50
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						3,514.70
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						3,480.02
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] .....						1,159.85
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						4,639.87
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						15,185.37

County: 25 Lewis & Clark

District: 0502 Augusta Elem

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	14,907.91	0.00	0.00
b. FY2014-2015 amount to avoid reversion	14,908.32	0.00	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	0.00	0.00	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	75%
*b. BASE Budget	490,032.21
*c. Maximum Budget Limit	604,682.98
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	604,682.98
*e. Highest Budget With A Vote	604,682.98
*f. Highest Voted Amount (9e-9d)	0.00

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

*a. FY 2015-2016 BASE Budget	453,605.65
*b. FY 2015-2016 Maximum Budget	558,975.73
*c. FY 2015-2016 ANB	63
*d. FY 2015-2016 Adopted General Fund Budget	567,234.93
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	122,441.73

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

County	Elementary	High School
a. Tax Year 2015 County Taxable Value	121,198,238	121,198,238
b. FY 2015-16 County ANB (Budgeted)	6,676	3,085
c. County Retirement Mill Value per ANB	18.15	39.29
<b>District</b>		
d. Tax Year 2015 District Taxable Value	2,858,709	N/A
e. FY 2015-16 District ANB (Budgeted)	63	N/A
f. District Debt Service Mill Value per ANB	45.38	N/A
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

<b>II. DISTRICT GTB SUBSIDY:</b>	<b>Elementary</b>	<b>High School</b>
(a) Statewide GTB ratio (from c above)	20.97	N/A
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	178,132.27	N/A
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	5,080.32	N/A
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	3,841,968.01	N/A
(e) District taxable valuation (Tax Year 2015)***	2,858,709	N/A
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	983.00	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 2016-2017**

**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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
H1 AUGUSTA HS 9-12	30	305,370.00	208,882.50*	28	305,370.00	194,971.00
2. * DIRECT STATE AID .....						229,870.87
3. Quality Educator .....						21,371.74
4. At Risk Student .....						1,482.18
5. * Indian Education For All .....						637.50
6. American Indian Achievement Gap .....						627.00
7. * Data For Achievement .....						610.80
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						4,519.50
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						119.66
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						4,639.16
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						1,506.30
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						1,491.44
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] .....						497.08
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						1,988.52
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						6,508.02

County: 25 Lewis & Clark

District: 0503 Augusta H S

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	0.00	11,608.90	0.00
b. FY2014-2015 amount to avoid reversion	0.00	5,919.48	0.00
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	0.00	119.66	0.00

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	98%
*b. BASE Budget	443,228.56
*c. Maximum Budget Limit	549,643.43
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	574,963.41
*e. Highest Budget With A Vote	574,963.41
*f. Highest Voted Amount (9e-9d)	0.00

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

*a. FY 2015-2016 BASE Budget	420,602.81
*b. FY 2015-2016 Maximum Budget	520,813.33
*c. FY 2015-2016 ANB	28
*d. FY 2015-2016 Adopted General Fund Budget	560,924.39
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	140,321.58

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	121,198,238	121,198,238
b. FY 2015-16 County ANB (Budgeted)	6,676	3,085
c. County Retirement Mill Value per ANB	18.15	39.29
<b>District</b>		
d. Tax Year 2015 District Taxable Value	N/A	3,075,368
e. FY 2015-16 District ANB (Budgeted)	N/A	28
f. District Debt Service Mill Value per ANB	N/A	109.83
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

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 2015)***	2,568,055,357	2,568,055,357
(b)	2015-16 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)	236,378,805.54	124,569,692.86
(c)	GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

  

<b>II. DISTRICT GTB SUBSIDY:</b>		<u>Elementary</u>	<u>High School</u>
(a)	Statewide GTB ratio (from c above)	N/A	39.79
(b)	2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	N/A	173,509.03
(c)	40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	N/A	2,177.28
(d)	District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	N/A	6,990,558.27
(e)	District taxable valuation (Tax Year 2015)***	N/A	3,075,368
(f)	If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	N/A	3,915.00

\*\*\* 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 2016-2017**

**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 FY2017 final budget form.

1. CERTIFIED ANB	FY 2016-2017			3 Year Avg ANB		
	*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement
E1 LINCOLN K-6	63	50,895.00	342,581.40	55	50,895.00	299,123.00*
M1 LINCOLN 7-8	12	101,790.00	83,607.00	19	101,790.00	132,344.50*
H1 LINCOLN HS 9-12	45	305,370.00	313,155.00	48	305,370.00	333,996.00*
2. * DIRECT STATE AID .....						546,912.77
3. Quality Educator .....						50,250.83
4. At Risk Student .....						9,815.28
5. * Indian Education For All .....						2,592.50
6. American Indian Achievement Gap .....						1,672.00
7. * Data For Achievement .....						2,483.92
8. SPECIAL EDUCATION FUNDING (FY2016-2017):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Block Grant Eligibility Status? .....						Yes
<b>Block Grant Rates</b>						
Instructional Block Grant Rate [IBG] per ANB .....						150.65
Related Services Block Grant Rate [RSBG] per ANB .....						50.21
Threshold to Determine Disproportionate Costs .....						1.910596588
<b>Special Education Allowable Cost Payments</b>						
* a. Instructional Block Grant Entitlement [IBG rate X ANB] .....						18,078.00
* b. Related Services Block Grant Entitlement [RSBG rate X ANB] .....						N/A
c. Reimbursement for Disproportionate Costs .....						14,329.65
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c] .....						32,407.65
<b>Prorated Cooperative Cost Payments (Members of Cooperatives Only)</b>						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop) .....						6,025.20
<b>Required Local Match</b>						
* f(i). District's Required Match for IBG [8a X 0.33] .....						5,965.74
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] .....						1,988.32
* f(iv). Total Required Local Match To Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)] .....						7,954.06
<b>Minimum Special Education Budget To Avoid Reversions</b>						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] .....						26,032.06

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

**Reimbursement For Disproportionate Costs**

	EL	HS	K12
a. FY2014-2015 allowable cost expenditures Total K-12 expenditures prorated by FY15 ANB	52,028.58	36,155.46	88,184.04
b. FY2014-2015 amount to avoid reversion	16,223.77	11,181.24	27,405.01
c. Reimbursement for disproportionate costs If (a-b) > 0 and a > (b * 1.910596588 ) then [a - (b * 1.910596588)] * 0.4	8,412.60	5,917.05	14,329.65

**9. FY2017 BUDGET LIMITS:**

*a. Required % of Special Ed Funding in Maximum [MCA 20-9-306(9)]	100%
*b. BASE Budget	1,093,410.12
*c. Maximum Budget Limit	1,361,173.53
*d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other overBASE revenues)	1,313,410.12
*e. Highest Budget With A Vote	1,361,173.53
*f. Highest Voted Amount (9e-9d)	47,763.41

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

*a. FY 2015-2016 BASE Budget	1,116,841.36
*b. FY 2015-2016 Maximum Budget	1,388,737.80
*c. FY 2015-2016 ANB	129
*d. FY 2015-2016 Adopted General Fund Budget	1,339,580.16
*e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2011-12 and FY 2015-16	220,000.00

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

	Elementary	High School
<b>County</b>		
a. Tax Year 2015 County Taxable Value	121,198,238	121,198,238
b. FY 2015-16 County ANB (Budgeted)	6,676	3,085
c. County Retirement Mill Value per ANB	18.15	39.29
<b>District</b>		
d. Tax Year 2015 District Taxable Value	2,893,938	2,893,938
e. FY 2015-16 District ANB (Budgeted)	76	53
f. District Debt Service Mill Value per ANB	38.08	54.60
<b>Statewide</b>		
g. Statewide Retirement Mill Value per ANB	29.10	71.21
h. Facility Guaranteed Mill Value per ANB	33.67	82.39

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 2015)***	2,568,055,357	2,568,055,357
(b) 2015-16 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)	236,378,805.54	124,569,692.86
(c) GTB ratio: [(a) divided by (b)] x 193.00%	20.97	39.79

<b>II. DISTRICT GTB SUBSIDY:</b>	<u>Elementary</u>	<u>High School</u>
(a) Statewide GTB ratio (from c above)	20.97	39.79
(b) 2015-16 District GTB subsidized budget area: 35.3% of the Basic Entitlement + 35.3% of the Per-ANB Entitlement	207,925.58	233,757.31
(c) 40% of 2015-16 District special education allowable cost payment plus district prorated coop cost payment	8,555.02	5,879.10
(d) District's FY 2016-17 guaranteed tax base (a) x [(b) + (c)]	4,539,598.18	9,535,132.75
(e) District taxable valuation (Tax Year 2015)***	2,893,938	2,893,938
(f) If (d) is greater than (e), then: DISTRICT's FY2016-17 GTB subsidy per BASE mill [(d) - (e)] x .001	1,646.00	6,641.00

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