






2005-2010 Comparison

Description	Difference FY2005 - FY2010	%	Trend	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
ANB Elementary Total	37	27.0%		137	138	133	156	166	174
ANB High School Total	0	0.0%		0	0	0	0	0	0
ANB Total	37	27.0%		137	138	133	156	166	174
District Mill Value	992.00	28.0%		3,539.00	3,808.00	3,935.00	4,173.00	4,325.00	4,531.00
General Fund Adopted	376,927.36	58.1%		648,546.74	695,425.73	755,456.37	904,369.93	973,864.63	1,025,474.10
General Fund Allowable with Vote	398,320.90	58.0%		687,296.08	750,284.11	755,456.37	930,815.07	1,016,856.81	1,085,616.98
General Fund Allowable without Vote	448,890.41	77.9%		576,583.69	695,425.73	703,776.27	908,369.93	973,864.63	1,025,474.10
General Fund Base	327,747.26	59.7%		548,652.91	593,031.90	603,882.44	752,796.00	821,790.70	876,400.17
General Fund Max	398,320.90	58.0%		687,296.08	750,284.11	755,456.37	930,815.07	1,016,856.81	1,085,616.98
Guaranteed Tax Base Aid Per Elementary Mill	1,534.00	128.7%		1,192.00	942.00	897.00	1,280.00	2,239.00	2,726.00
Guaranteed Tax Base Aid Per High School Mill	0.00	0.0%		0.00	0.00	0.00	0.00	0.00	0.00
Levy Elementary Base Ratio	0.00	0.0%		1.00	1.00	1.00	1.00	1.00	1.00
Levy High School Base Ratio	0.00	0.0%		0.00	0.00	0.00	0.00	0.00	0.00
Mills Levied Elementary Base	2.22	5.6%		39.45	42.88	40.46	44.89	42.16	41.67
Mills Levied High School Base	0.00	0.0%		0.00	0.00	0.00	0.00	0.00	0.00
Mills Levied Non-Isolated	0.00	0.0%		0.00	0.00	0.00	0.00	0.00	0.00
Mills Levied Over Base	4.35	15.4%		28.22	26.23	38.52	35.36	34.12	32.57
Over Base Levy	47,680.10	47.7%		99,893.83	99,893.83	151,573.93	147,573.93	147,573.93	147,573.93
Percent of Max	0.10%	0.1%		94.36%	92.69%	100.00%	97.16%	95.77%	94.46%
Taxable Valuation	991,537.00	28.0%		3,539,254.00	3,808,333.00	3,934,948.00	4,173,036.00	4,325,391.00	4,530,791.00
Tuition Over Base	1,500.00	0.0%		0.00	2,500.00	0.00	4,000.00	4,500.00	1,500.00
All Entitlement Payment Amounts	274,928.37	75.9%		362,048.60	381,648.66	395,978.63	510,050.25	587,288.63	636,976.97

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All Budgeted Fund Amounts	459,684.60	42.0%		1,093,504.10	1,162,891.60	1,218,124.38	1,404,849.21	1,477,998.63	1,553,188.70
All Fund Balance Reappropriated Amounts	(27,291.45)	-20.7%		131,919.95	114,004.04	87,386.53	94,401.27	39,657.06	104,628.50
All Mills Levied	16.55	-65.1%		119.26	128.94	141.60	146.23	147.61	135.81
All Reserve Amounts	34,427.06	30.1%		114,550.43	130,529.99	117,032.87	121,268.28	122,919.90	148,977.49
All Revenue Amounts	488,630.36	51.0%		958,813.50	1,044,992.80	1,097,006.67	1,261,355.04	1,436,273.88	1,447,443.86

All Budgeted Fund Amounts :

Any fund for which a budget must be adopted in order to expend money from the fund (MCA 20-9-201 (2) (a)).

All Entitlement Payment Amounts :

OPI state aid payments; Payments pay entitlements. Statutory appropriations paid to school districts as entitlements. School funding components.

All Fund Balance Reappropriated Amounts :

The difference between the end-of-year fund balance and the amount reserved for operations, including excess reserves. It must be used to fund the next year's budget.

All Mills Levied :

Actual tax rate levied by a taxing jurisdiction.

All Reserve Amounts :

Amount of money set aside in a fund to pay expenses between July 1 and the time revenues are received to support the expenditures, usually November 30

All Revenue Amounts :

Revenues are additions to assets which do not incur an obligation and do not represent exchanges of property for money.

ANB Elementary Total :

Average Number Belonging of Elementary School Students

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ANB High School Total :

Average Number Belonging of High School Students

Beginning Fiscal Year :

The state fiscal year is July 1 through June 30. The federal fiscal year is October 1 to September 30.

Data As Of :

The date when the data was loaded into the data warehouse.

District Mill Value :

A mill is one-thousandth (.001) of a dollar. School districts can determine how much a mill will rise by taking the total taxable value in a district and multiply it by .001. The result is equal to what one mill will raise.

Ending Fiscal Year :

The state fiscal year is July 1 through June 30. The federal fiscal year is October 1 to September 30.

General Fund Adopted :

A district's final general fund budget as determined and approved by the board of trustees

General Fund Allowable With Vote :

If adopting a general fund budget that is less than or equal to the ensuing year's maximum general fund budget and is within limits of 20-9-308, MCA, the trustees of a district must obtain voter approval for any dollar increase in the over-BASE levy budgeted for the current year.

General Fund Allowable Without Vote :

A permissive levy composed of the highest Over-Base levy authorized or imposed for the previous 5 fiscal years + estimated tuition revenue + non-levy revenues available to fund the over-BASE budget + prior fiscal year excess reserves used to fund the current fiscal year Over-BASE budget + fund balance Reappropriated available to fund the Over-BASE budget

General Fund Base :

The BASE budget is the minimum budget that a district must adopt for its general fund. It is equal to 80% of the basic entitlement, 80% of the district's per-ANB entitlement, 100% Quality Educator Payment, 100% At Risk Payment, 100% Indian Education for All Payment, 100% American Indian Student Achievement Gap Payment, 140% of the district's special education allowable costs, and 40% of the district's prorated special education cooperative costs.

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General Fund Max :

A district's general fund budget amount calculated from the basic entitlement for the district, the total per-ANB entitlement for the district, the total quality educator payment, the total at-risk student payment, the total Indian education for all payment, the total American Indian achievement gap payment

Guaranteed Tax Base Aid Per Elementary Mill :

State subsidy paid on district's elementary BASE budget mill value if district's ratio to statewide mill value ratio is greater.

Guaranteed Tax Base Aid Per High School Mill :

State subsidy paid on high school districts' BASE budgets mill value if district's ratio to statewide mill value ratio is greater.

Legal Entity (LE) :

The legal organization of a school or group of schools.

Levy Elementary Base Ratio :

Calculated ratio used to distribute Guaranteed Tax Base Aid (GTBA) to elementary and high school programs within a qualifying K-12 school district. Provides for program level distribution of state paid subsidies for the general fund budget of qualifying K-12 school districts.

Levy High School Base Ratio :

Calculated ratio used to distribute Guaranteed Tax Base Aid (GTBA) to elementary and high school programs within a qualifying K-12 school district. Provides for program level distribution of state paid subsidies for general fund budget for qualifying K-12 school districts.

Mills Levied Elementary Base :

The mills levied to fund an elementary district's BASE budget amount.

Mills Levied High School Base :

The mills levied to fund a high school district's BASE budget amount.

Mills Levied Non-Isolated :

An elementary school that has an ANB of nine or fewer pupils for 2 consecutive years and that is not approved as an isolated school under the provisions of 20-9-302 may budget and spend the BASE budget amount, but the county and state shall provide one-half of the direct state aid, and the district shall finance the remaining one-half

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of the direct state aid by a tax levied on the property of the district.

Mills Levied Over Base :

The number of mills the district levies in support of any general fund amount budgeted that is above the BASE budget.

Over Base Levy :

Total of taxes or special assessments imposed in support a district's general fund Over-Base budget.

Percent of Max :

Percentage of the general fund maximum budget.

State :

One of the constituent units of a nation having a federal government. The United States of America.

Taxable Valuation :

The total market value of all property within a district times that tax rate for those properties.

Tuition Over Base :

Non-levy tuition revenues that are used to finance the Over-BASE budget.