

# 2010-2013 Comparison

Description	Difference FY2010 - FY2013	%	Trend	FY2010	FY2011	FY2012	FY2013
ANB Elementary Total	(3)	-1.7%		174	183	176	171
ANB High School Total	0	0.0%		0	0	0	0
<b>ANB Total</b>	<b>(3)</b>	<b>-1.7%</b>		<b>174</b>	<b>183</b>	<b>176</b>	<b>171</b>
District Mill Value	40.00	0.9%		4,531.00	4,617.00	4,645.00	4,571.00
General Fund Adopted	83,063.96	8.1%		1,025,474.10	1,087,249.24	1,116,129.43	1,108,538.06
General Fund Allowable with Vote	33,476.05	3.1%		1,085,616.98	1,159,837.65	1,116,129.43	1,119,093.03
General Fund Allowable without Vote	83,063.96	8.1%		1,025,474.10	1,087,249.24	1,055,962.07	1,108,538.06
General Fund Base	19,532.12	2.2%		876,400.17	935,875.31	901,388.14	895,932.29
General Fund Max	22,921.09	2.1%		1,085,616.98	1,159,837.65	1,116,129.43	1,108,538.07
Guaranteed Tax Base Aid Per Elementary Mill	886.00	32.5%		2,726.00	3,190.00	3,609.00	3,612.00
Guaranteed Tax Base Aid Per High School Mill	0.00	0.0%		0.00	0.00	0.00	0.00
Levy Elementary Base Ratio	0.00	0.0%		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
Mills Levied Elementary Base	(4.59)	-11.0%		41.67	42.12	37.58	37.08
Mills Levied High School Base	0.00	0.0%		0.00	0.00	0.00	0.00
Mills Levied Non-Isolated	0.00	0.0%		0.00	0.00	0.00	0.00
Mills Levied Over Base	13.76	42.2%		32.57	31.96	45.58	46.33
Over Base Levy	64,167.36	43.5%		147,573.93	147,573.93	211,741.29	211,741.29
Percent of Max	5.54%	5.9%		94.46%	93.74%	100.00%	100.00%
Taxable Valuation	39,841.00	0.9%		4,530,791.00	4,617,312.00	4,645,145.00	4,570,632.00
Tuition Over Base	(635.52)	-42.4%		1,500.00	3,800.00	3,000.00	864.48
All Entitlement Payment Amounts	32,151.26	5.0%		636,976.97	692,132.71	674,051.00	669,128.23
All Budgeted Fund Amounts	133,216.76	8.6%		1,553,188.70	1,658,691.26	1,645,306.43	1,686,405.46

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All Fund Balance Reappropriated Amounts	48,564.40	46.4%		104,628.50	108,956.20	86,780.65	153,192.90
All Mills Levied	5.22	-72.7%		135.81	139.68	140.14	141.03
All Reserve Amounts	12,404.11	8.3%		148,977.49	143,661.55	156,172.59	161,381.60
All Revenue Amounts	84,665.55	5.8%		1,447,443.86	1,548,567.22	1,557,392.43	1,532,109.41

## 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

## ANB High School Total :

Average Number Belonging of High School Students

# 2010-2013 Comparison

**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.

# 2010-2013 Comparison

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

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**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.