






2000-2005 Comparison

| Description | Difference FY2000 - FY2005 | % | Trend | FY2000 | FY2001 | FY2002 | FY2003 | FY2004 | FY2005 |
|---|----------------------------------|---------------|-------|--------------|--------------|--------------|--------------|--------------|--------------|
| ANB Elementary Total | (29) | -17.5% | | 166 | 165 | 155 | 151 | 144 | 137 |
| ANB High School Total | 0 | 0.0% | | 0 | 0 | 0 | 0 | 0 | 0 |
| ANB Total | (29) | -17.5% | | 166 | 165 | 155 | 151 | 144 | 137 |
| District Mill Value | 442.00 | 14.3% | | 3,097.00 | 3,067.00 | 3,198.17 | 3,447.00 | 3,355.00 | 3,539.00 |
| General Fund Adopted | 24,546.74 | 3.9% | | 624,000.00 | 648,960.00 | 637,690.80 | 656,462.07 | 601,086.81 | 648,546.74 |
| General Fund Allowable with Vote | 37,582.70 | 5.8% | | 649,713.38 | 648,960.00 | 763,689.20 | 780,656.44 | 710,963.33 | 687,296.08 |
| General Fund Allowable without Vote | (13,948.12) | -2.4% | | 590,531.81 | 648,960.00 | 637,690.80 | 656,462.37 | 601,086.81 | 576,583.69 |
| General Fund Base | (41,878.90) | -7.1% | | 590,531.81 | 621,028.92 | 609,759.72 | 615,956.99 | 567,593.03 | 548,652.91 |
| General Fund Max | (46,321.73) | -6.3% | | 733,617.81 | 771,726.32 | 763,689.20 | 780,656.44 | 710,963.33 | 687,296.08 |
| Guaranteed Tax Base Aid Per Elementary Mill | (660.00) | -35.6% | | 1,852.00 | 2,222.00 | 1,698.00 | 1,546.00 | 1,398.00 | 1,192.00 |
| 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 | 39.45 | 0.0% | | 0.00 | 0.00 | 42.44 | 41.91 | 40.89 | 39.45 |
| 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 | 28.22 | 0.0% | | 0.00 | 0.00 | 8.73 | 8.10 | 8.33 | 28.22 |
| Over Base Levy | 66,425.64 | 198.5% | | 33,468.19 | 27,931.08 | 27,931.08 | 27,930.78 | 27,930.78 | 99,893.83 |
| Percent of Max | 9.30% | 10.9% | | 85.06% | 84.09% | 83.50% | 84.09% | 84.55% | 94.36% |
| Taxable Valuation | 441,900.00 | 14.3% | | 3,097,354.00 | 3,066,734.00 | 3,198,167.00 | 3,447,347.00 | 3,354,682.00 | 3,539,254.00 |
| Tuition Over Base | 0.00 | 0.0% | | 0.00 | 0.00 | 0.00 | 0.00 | 5,563.00 | 0.00 |
| All Entitlement Payment Amounts | (42,154.90) | -10.4% | | 404,203.50 | 442,395.22 | 422,698.78 | 420,363.02 | 383,188.33 | 362,048.60 |

2000-2005 Comparison

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|---|------------|--------|---|------------|------------|------------|--------------|--------------|--------------|
| All Budgeted Fund Amounts | 291,417.52 | 36.3% |  | 802,086.58 | 829,069.39 | 965,517.68 | 1,031,689.47 | 1,017,857.40 | 1,093,504.10 |
| All Fund Balance Reappropriated Amounts | 83,807.29 | 174.2% |  | 48,112.66 | 41,383.34 | 70,458.13 | 78,796.12 | 75,110.08 | 131,919.95 |
| All Mills Levied | 47.03 | -45.4% |  | 72.23 | 62.00 | 99.43 | 98.28 | 108.82 | 119.26 |
| All Reserve Amounts | 38,250.77 | 50.1% |  | 76,299.66 | 90,570.00 | 94,366.48 | 104,532.36 | 92,639.42 | 114,550.43 |
| All Revenue Amounts | 201,052.60 | 26.5% |  | 757,760.90 | 787,686.05 | 984,436.53 | 952,893.35 | 942,747.32 | 958,813.50 |

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

2000-2005 Comparison

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.

2000-2005 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

2000-2005 Comparison

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.