

General Fund

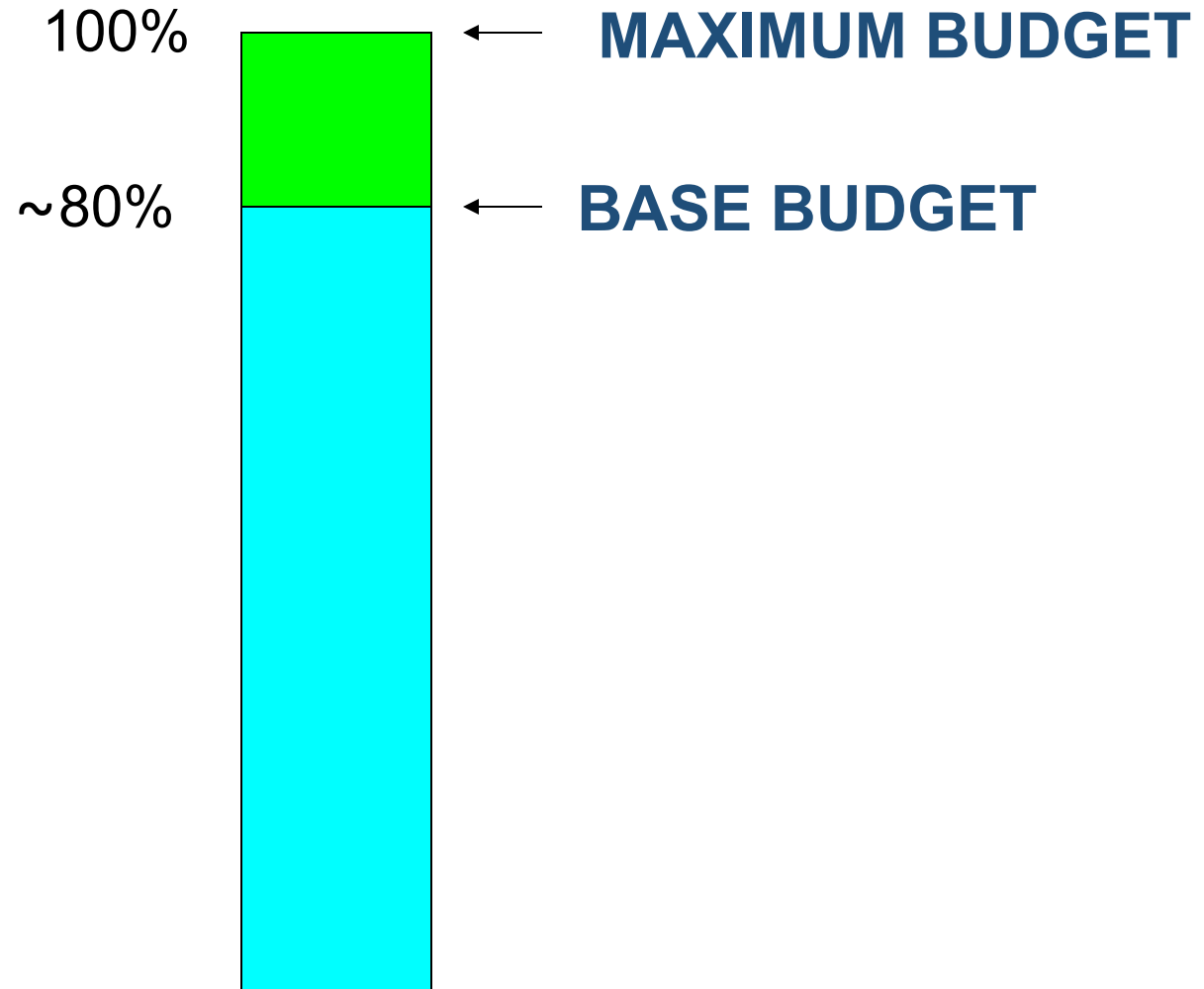
Presented by the Office of Public Instruction

September 23, 2015

RECAP OF FY15 BUDGETED FUNDS							
Fund	Total FY15 Adopted Budget	% of Total Budgets	*Anticipated State Revenue	Anticipated County Revenue	Anticipated Non- Levy Revenue	Anticipated Local Property Tax Revenue	Voted (V) or Permissive (P) Levy?
General	1,040,790,830	65.06%	664,070,829		76,610,316	295,570,015	V, P
Transportation	93,071,517	5.82%	13,610,470	13,523,997	5,375,445	51,357,398	P
Bus Depreciation	51,269,821	3.21%			339,174	12,306,206	P
Tuition	8,588,856	0.54%			39,457	6,120,708	P
Retirement	156,735,950	9.80%	35,319,753	144,197,177	45,349		P
Adult Education	11,220,710	0.70%			151,620	5,282,320	P
Technology	34,347,352	2.15%	999,931		4,068,587	12,582,466	V
Flexibility	58,249,524	3.64%			15,697,145	-	V
Debt Service**	61,294,457	3.83%	6,822,382		4,786,536	47,103,156	V
Building Reserve	83,628,769	5.23%			11,219,036	12,559,287	P
Non-Operating	440,689	0.03%			27,242	38,372	V
Total All Funds	1,599,638,475	100%	720,823,365	157,721,174	118,359,907	442,919,927	

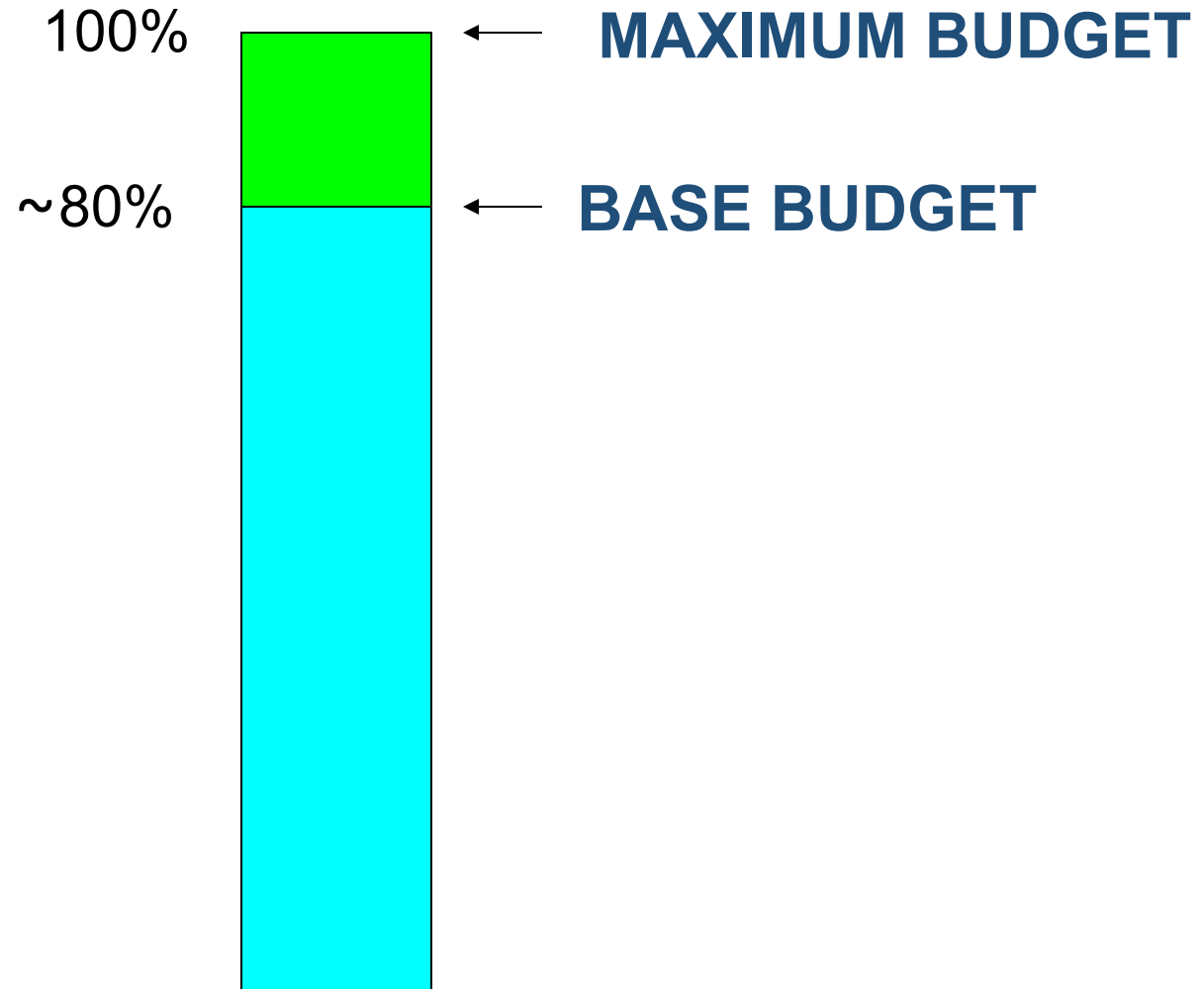
General Fund Budget Limits

20-9-308 MCA



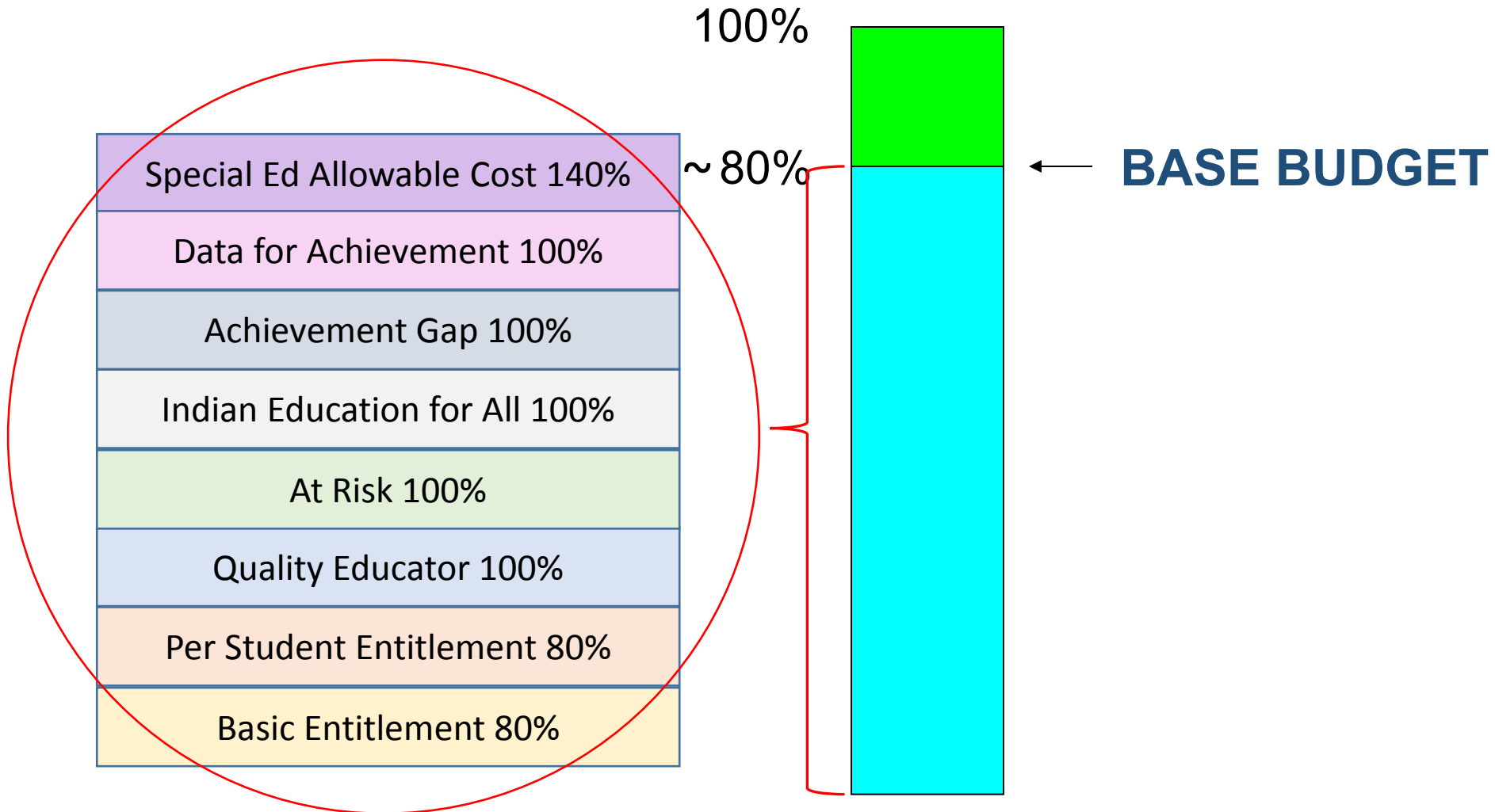
General Fund Budget **Limits**

20-9-308 MCA



General Fund Budget Limits

20-9-308 MCA



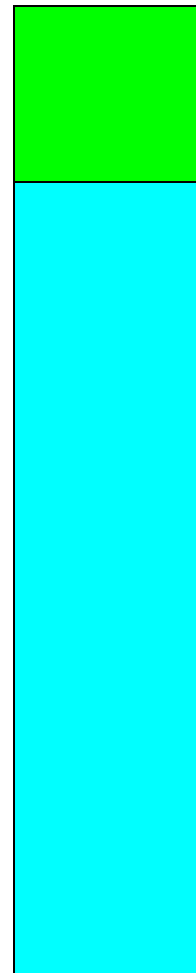
General Fund Budget Limits

20-9-308 MCA

Any part of the budget greater than the BASE is termed Over BASE

100%

~80%



MAXIMUM BUDGET

Special Ed Allowable Cost 200%

Data for Achievement 100%

Achievement Gap 100%

Indian Education for All 100%

At Risk 100%

Quality Educator 100%

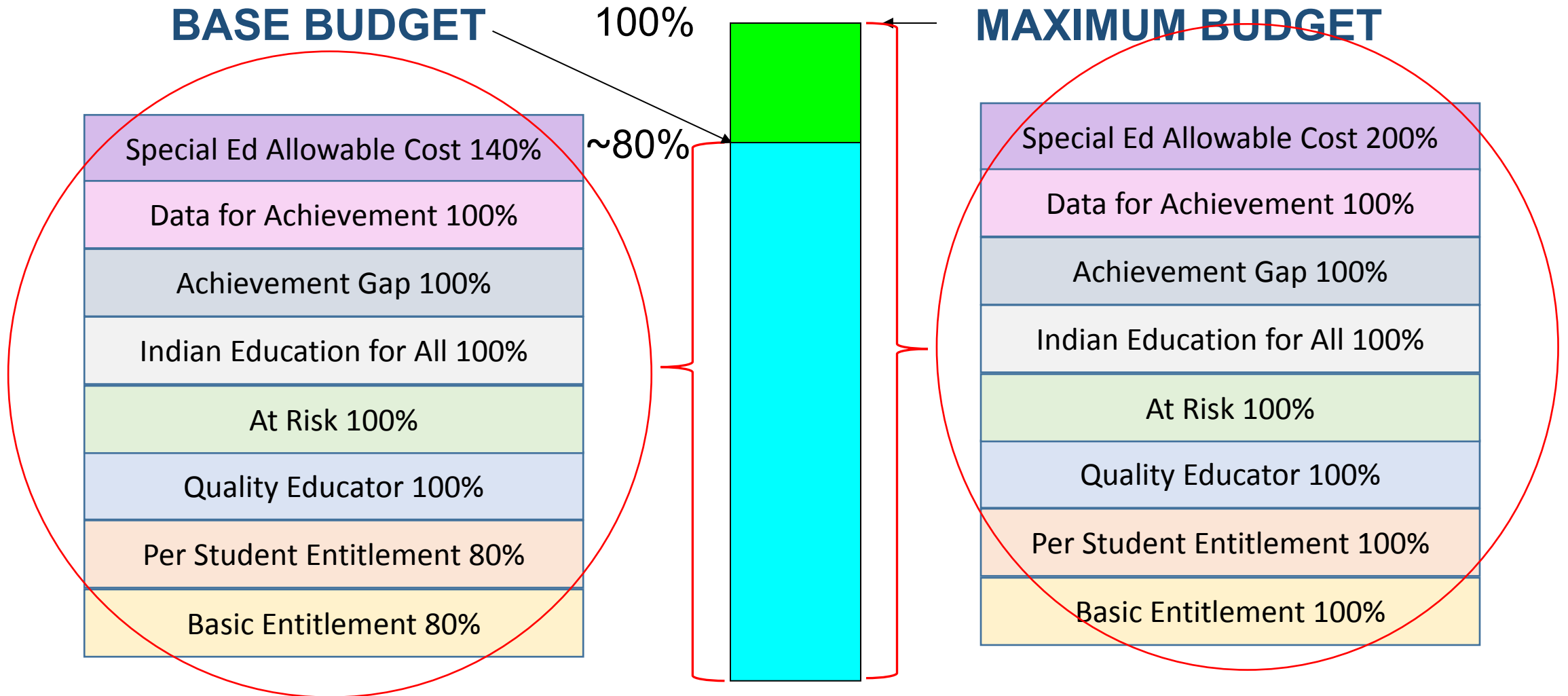
Per Student Entitlement 100%

Basic Entitlement 100%



General Fund Budget Limits

20-9-308 MCA



Which Ones Require the Use of Average Number Belonging (ANB)

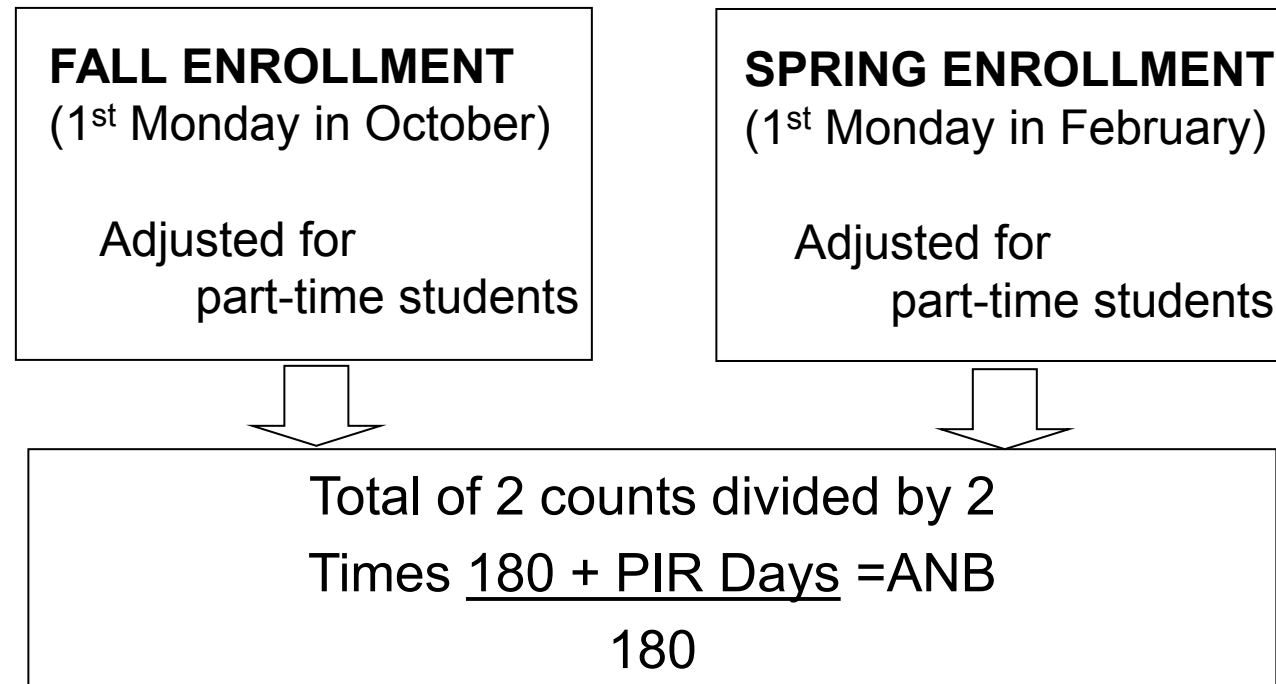
Special Ed Allowable Cost
Data for Achievement
Achievement Gap
Indian Education for All
At Risk
Quality Educator
Per Student Entitlement
Basic Entitlement

General Fund Components that require the use of ANB in their calculation (in brown)

Special Ed Allowable Cost
Data for Achievement
Achievement Gap
Indian Education for All
At Risk
Quality Educator
Per Student Entitlement
Basic Entitlement

Average Number Belonging (ANB)

- ANB – Average Number Belonging is a student count for each school district used for school funding purposes. The ANB count for the current year is derived from school enrollment counts conducted in October and February of the previous school year.

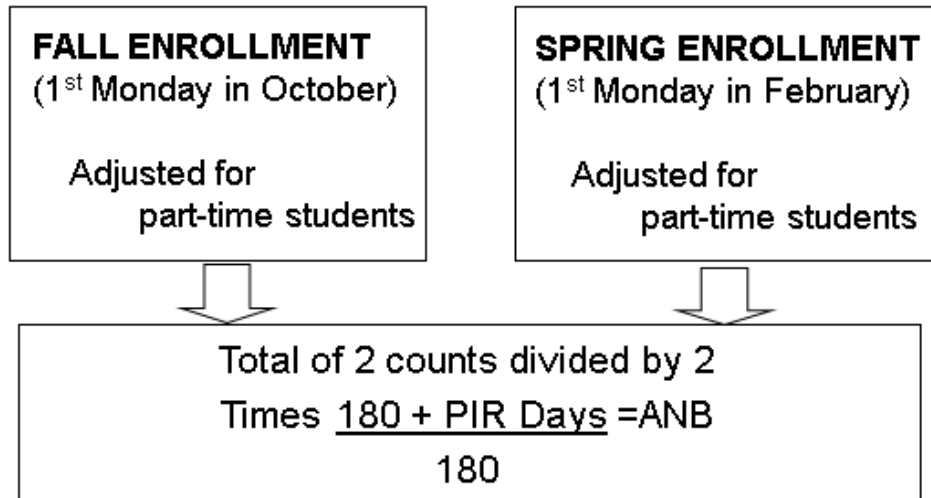


20-9-311 MCA
10.21.102 ARM

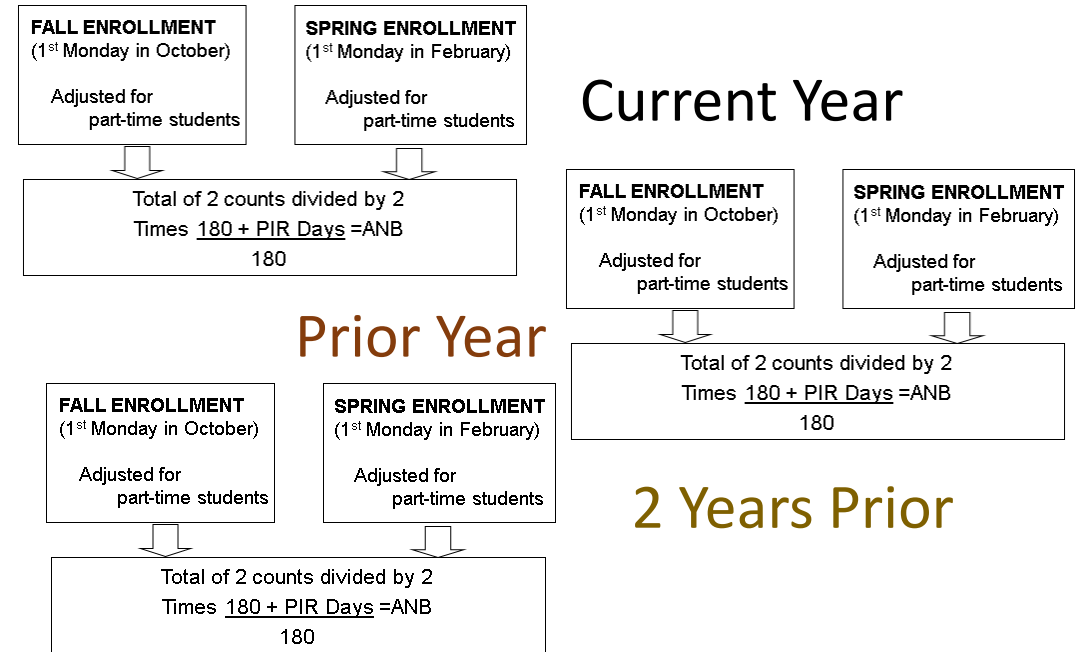
See hand sheet
Page 13

Average Number Belonging (ANB) cont.

Current Year ANB



3 Year Average ANB



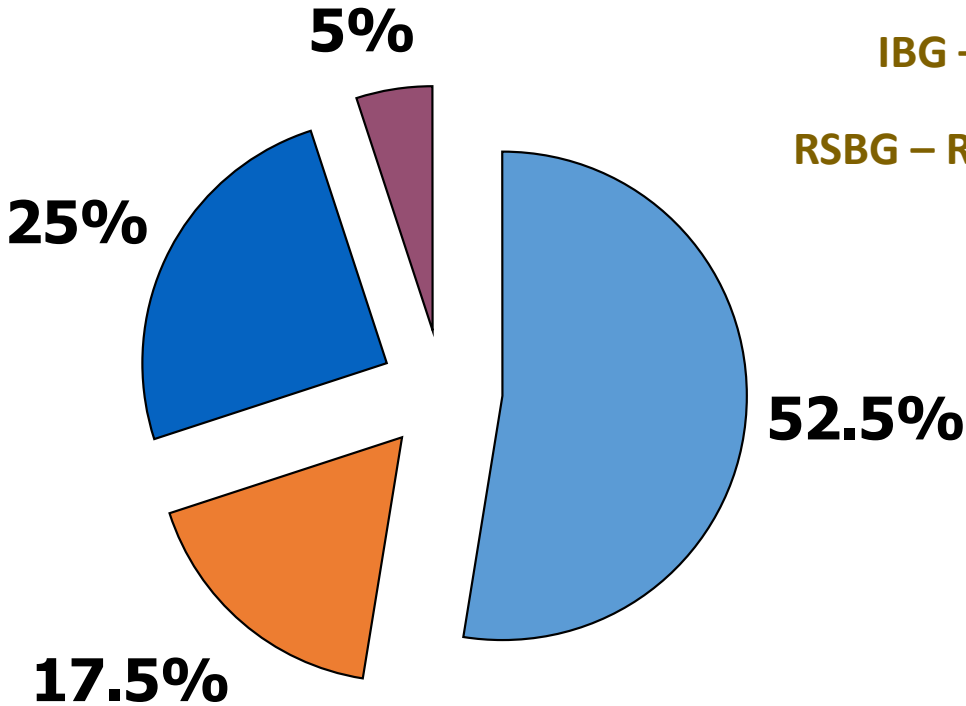
$$(\text{CY} + \text{PY} + \text{PPY}) / 3 = \text{3 Year Average ANB}$$

Budget Limitation ANB (The ANB that produces the highest budget)

20-9-306 MCA

Special Ed Allowable Cost	See hand sheet page 19
Data for Achievement	FY 16 = ANB X \$20.00
Achievement Gap	FY 16 = Indian Students X \$205
Indian Education for All	FY 16 = ANB X \$20.88
At Risk	FY 16 = Proportion of \$5,269,408
Quality Educator	FY 16 = FTE X \$3,113
Per Student Entitlement	See hand sheet page 17
Basic Entitlement	See hand sheet page 16

Special Education Funding Distribution



IBG – Instructional Block Grant FY 16 = 151.20 X Current Year ANB

RSBG – Related Services Block Grant FY 16 = 50.40 X Current Year ANB

Disp Cost – Disproportionate Cost Reimbursement

Coop Reimb – Cooperative Reimbursement

- **IBG**
- **RSBG**
- **Disp Cost**
- **Coop Reimb**

General Fund Budget Limits

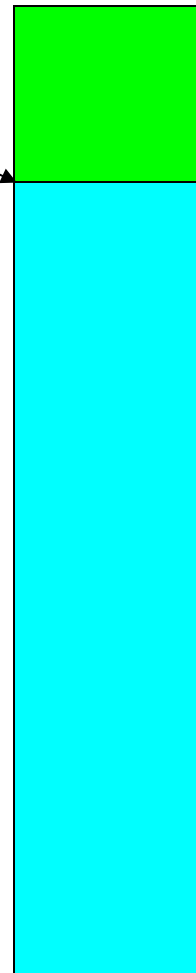
BASE BUDGET

Special Ed Allowable Cost 140%
Data for Achievement 100%
Achievement Gap 100%
Indian Education for All 100%
At Risk 100%
Quality Educator 100%
Per Student Entitlement 80%
Basic Entitlement 80%

See hand sheet Page 21

100%

~80%



MAXIMUM BUDGET

Special Ed Allowable Cost 200%
Data for Achievement 100%
Achievement Gap 100%
Indian Education for All 100%
At Risk 100%
Quality Educator 100%
Per Student Entitlement 100%
Basic Entitlement 100%

See hand sheet Page 20



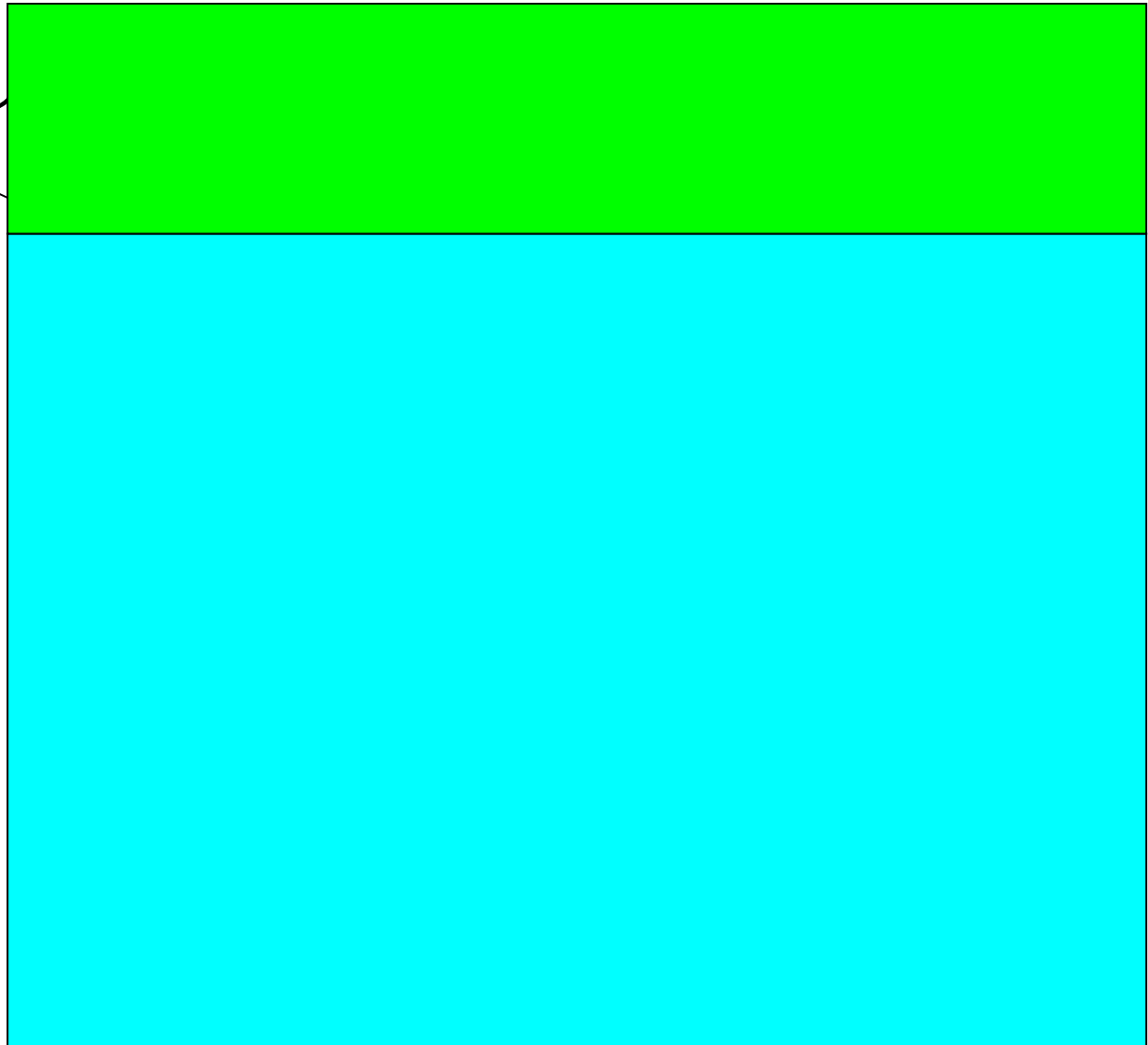
General Fund Budget Limits

General
Fund
Budget
Voting
Limits

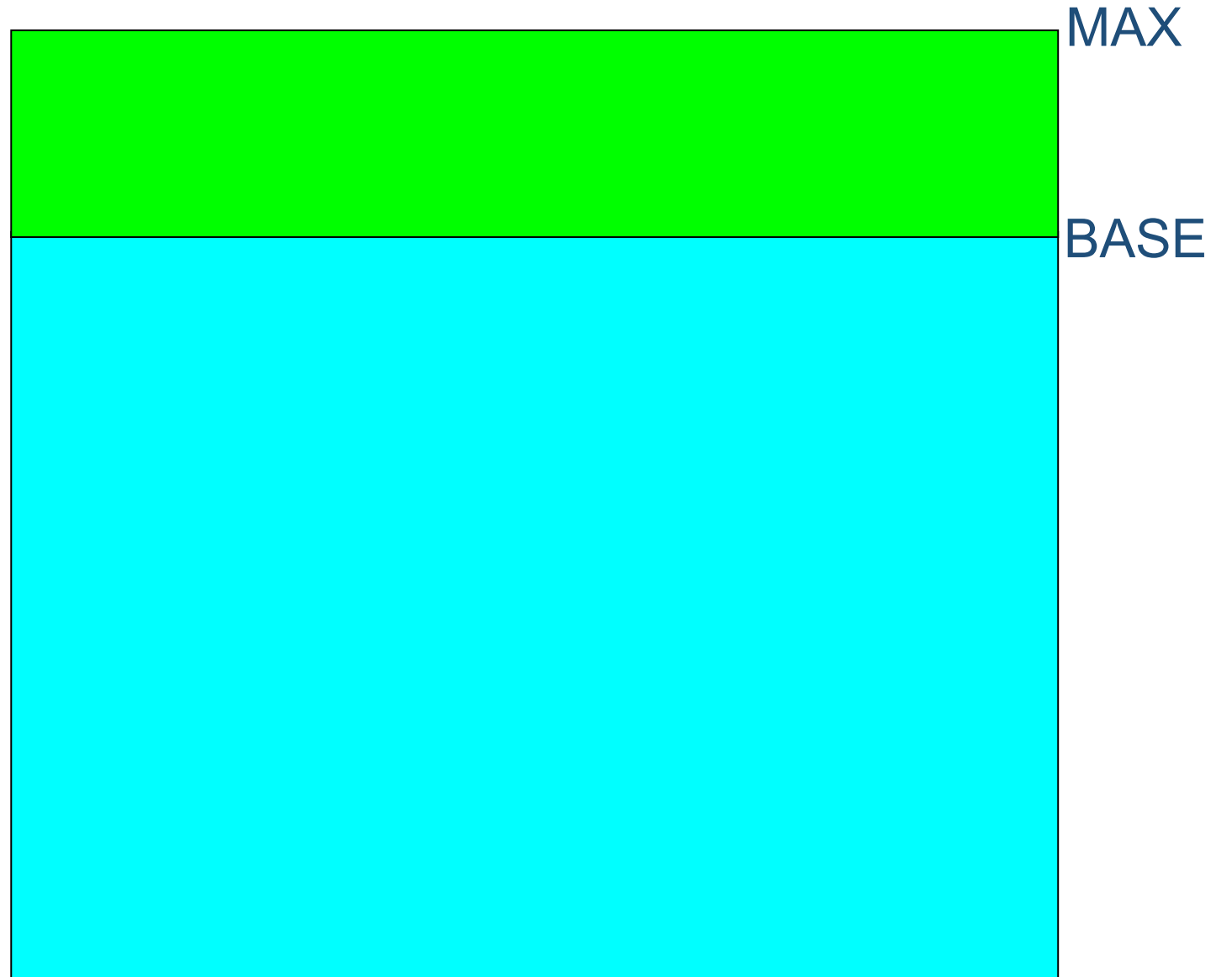
BASE BUDGET

MAX

BASE

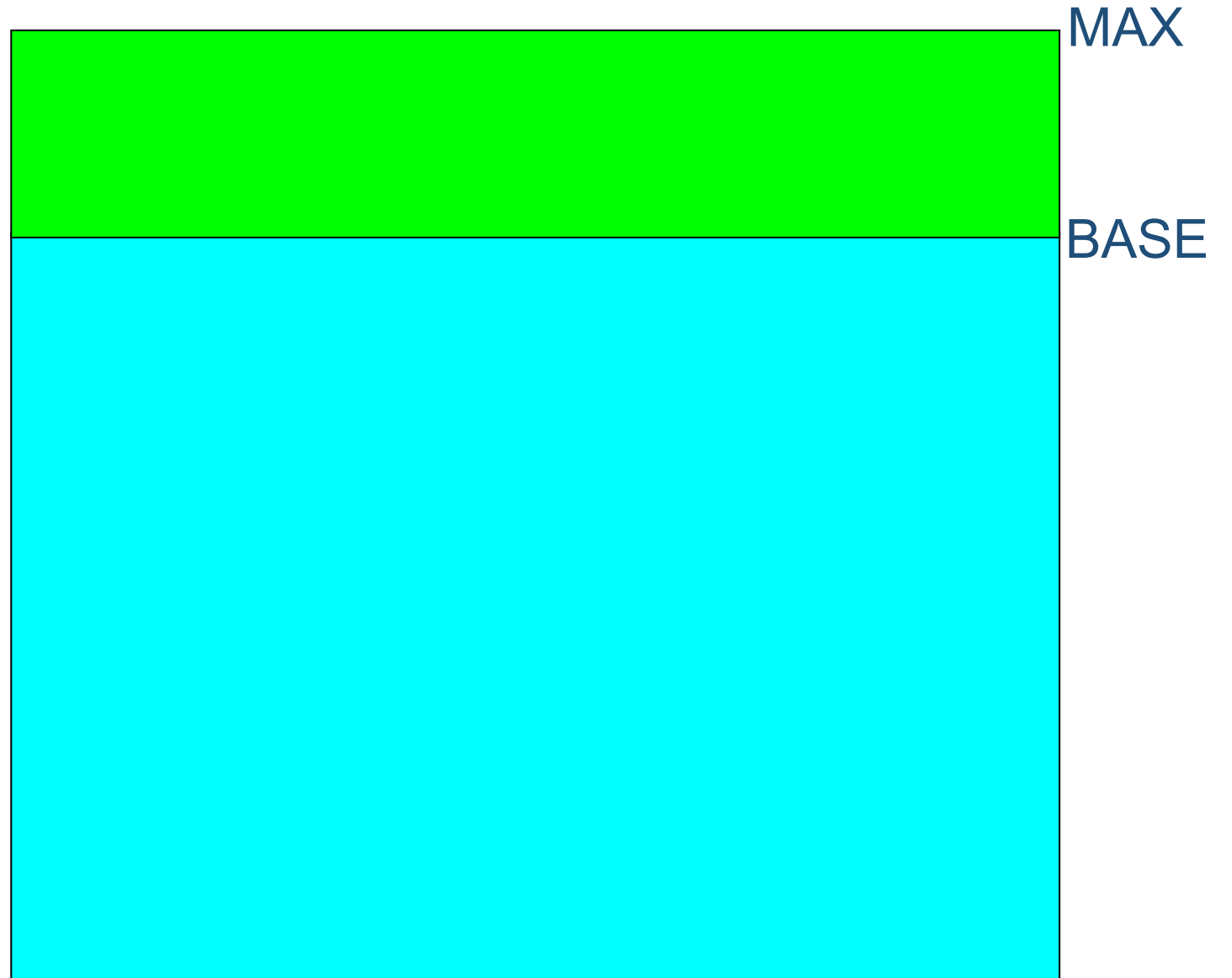


General Fund Budget Voting Limits



General Fund Budget Voting Limits

What
needs to
be voted
and what's
permissive
?

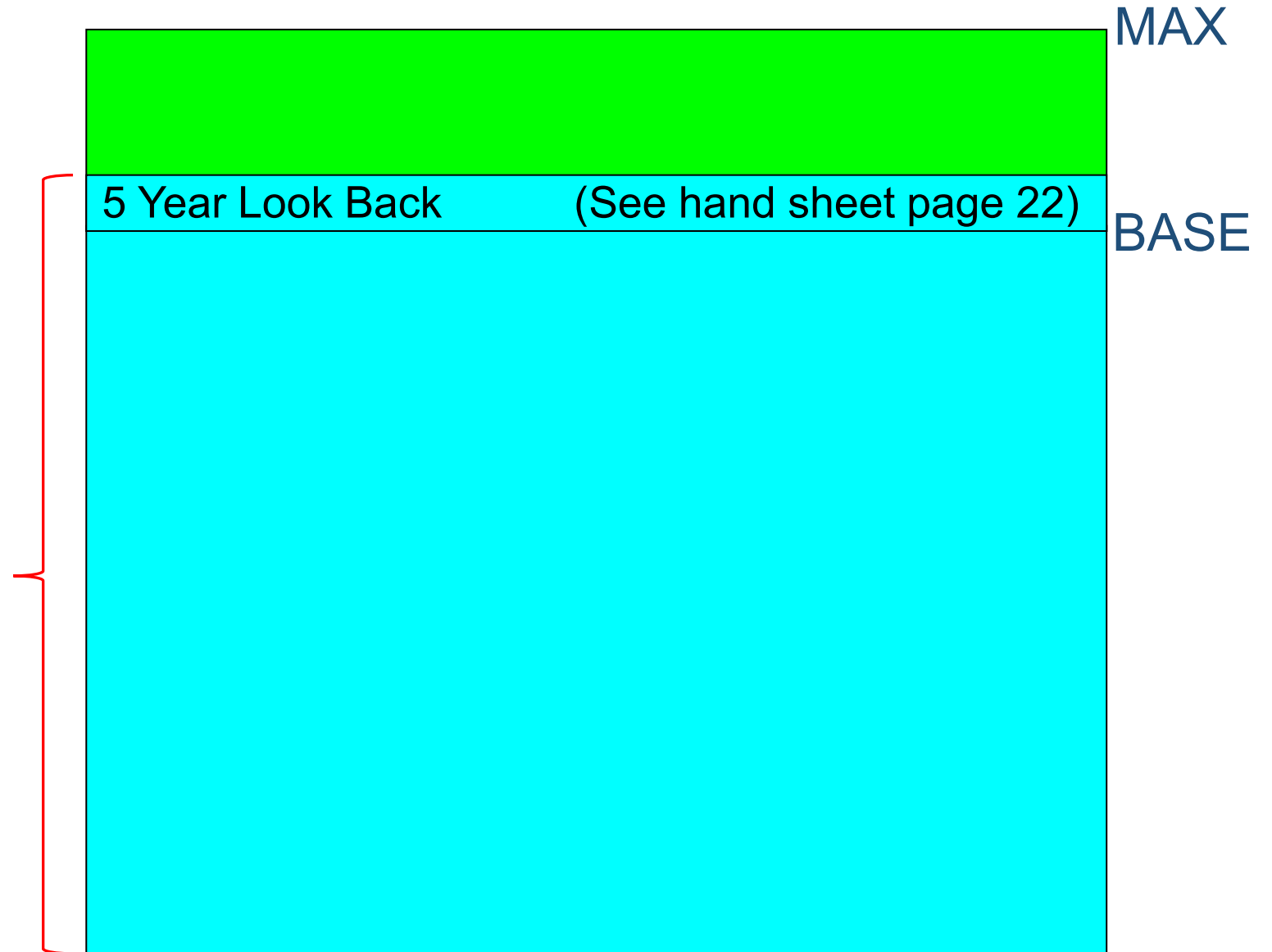


If there is a levy in the
BASE it is permissive



If an Over BASE levy has been imposed or authorized in the past 5 years that portion of the levy is permissive.

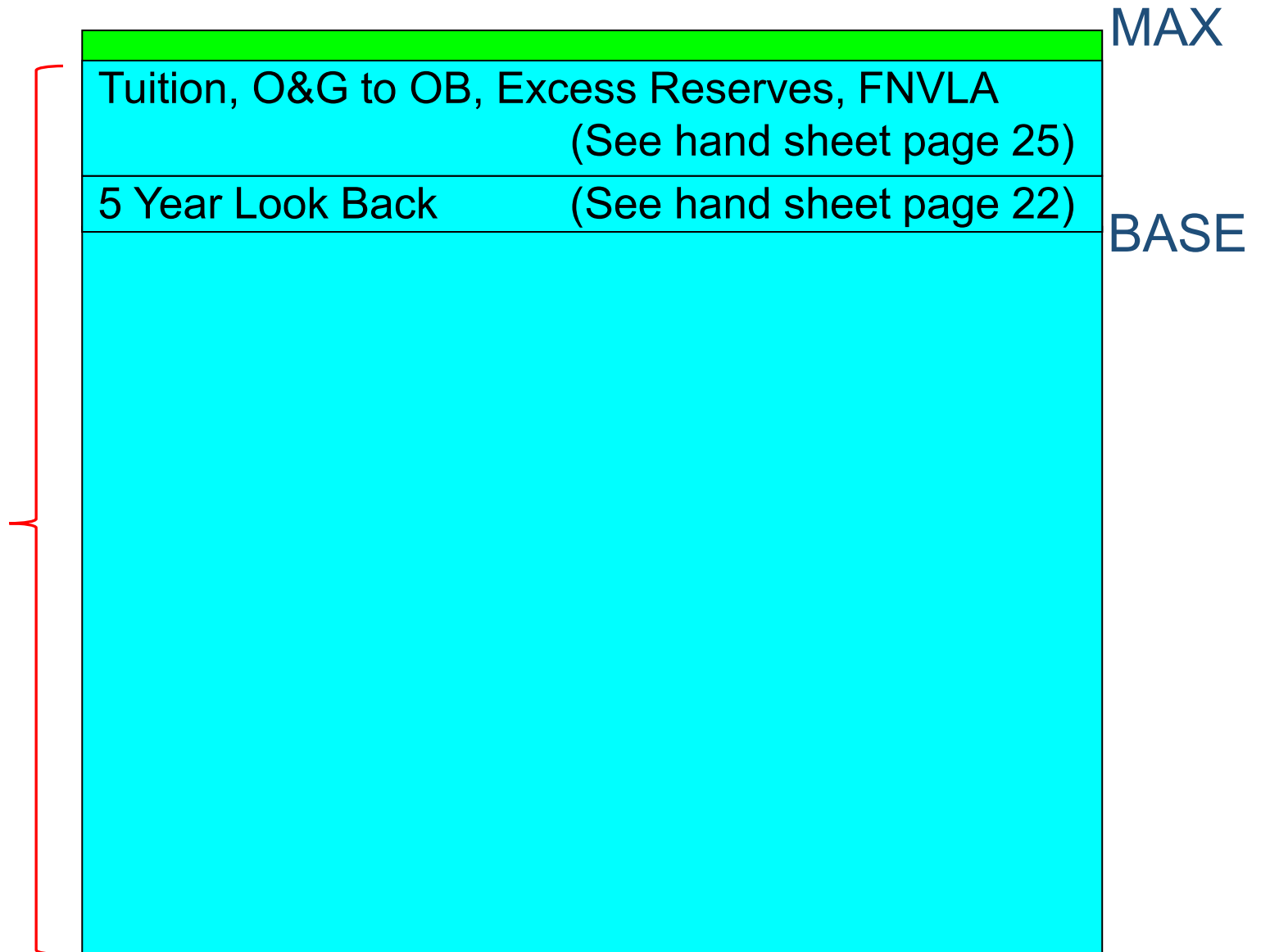
If there is a levy in the BASE it is permissive



If the district estimates Tuition, OB Oil&Gas (O&G), or has PY Excess Reserves or FNVLA to the Over BASE (OB) the Non-Voted area of the budget will increase.

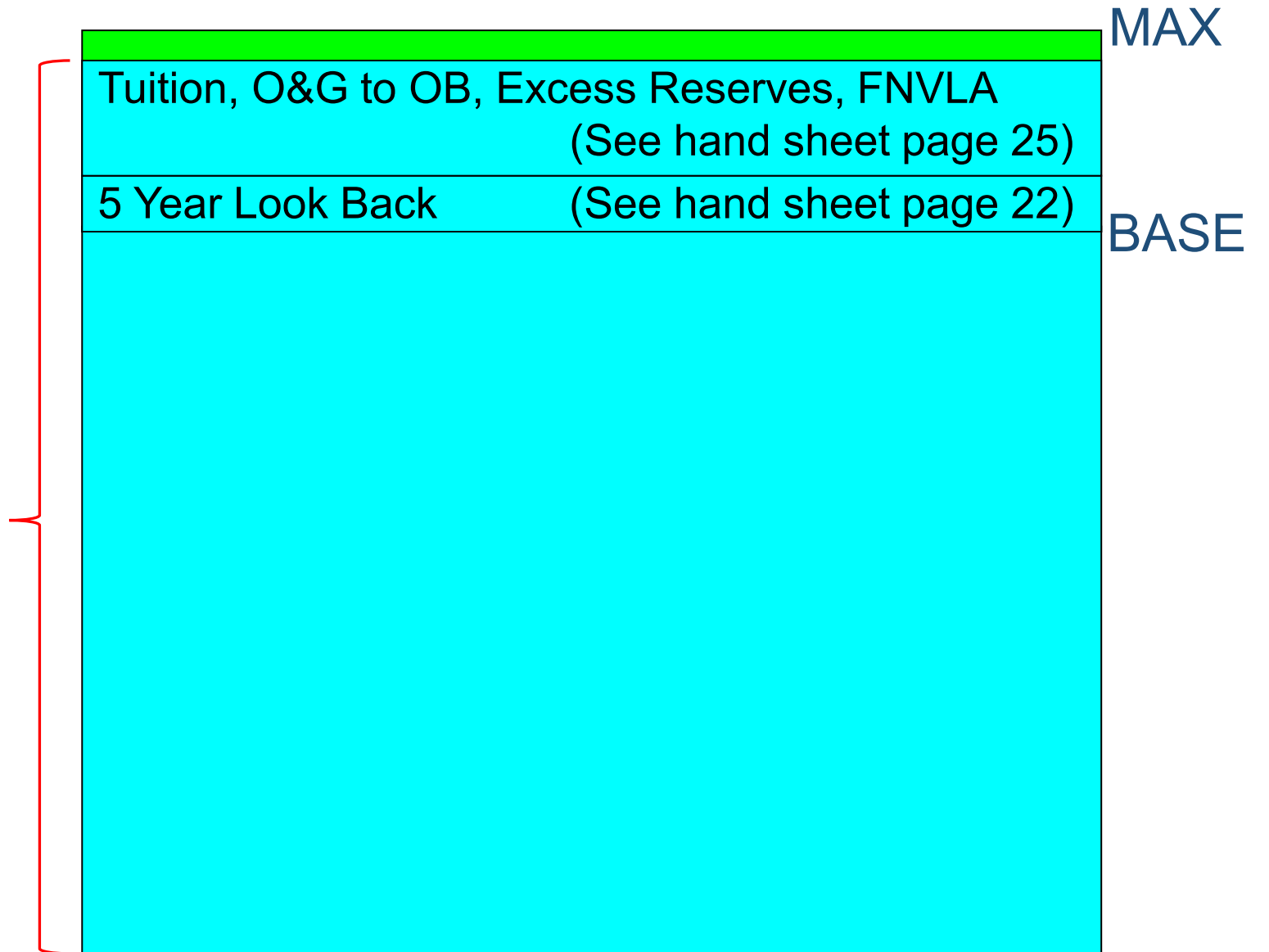
If an Over BASE levy has been imposed or authorized in the past 5 years that portion of the levy is permissive.

If there is a levy in the BASE it is permissive



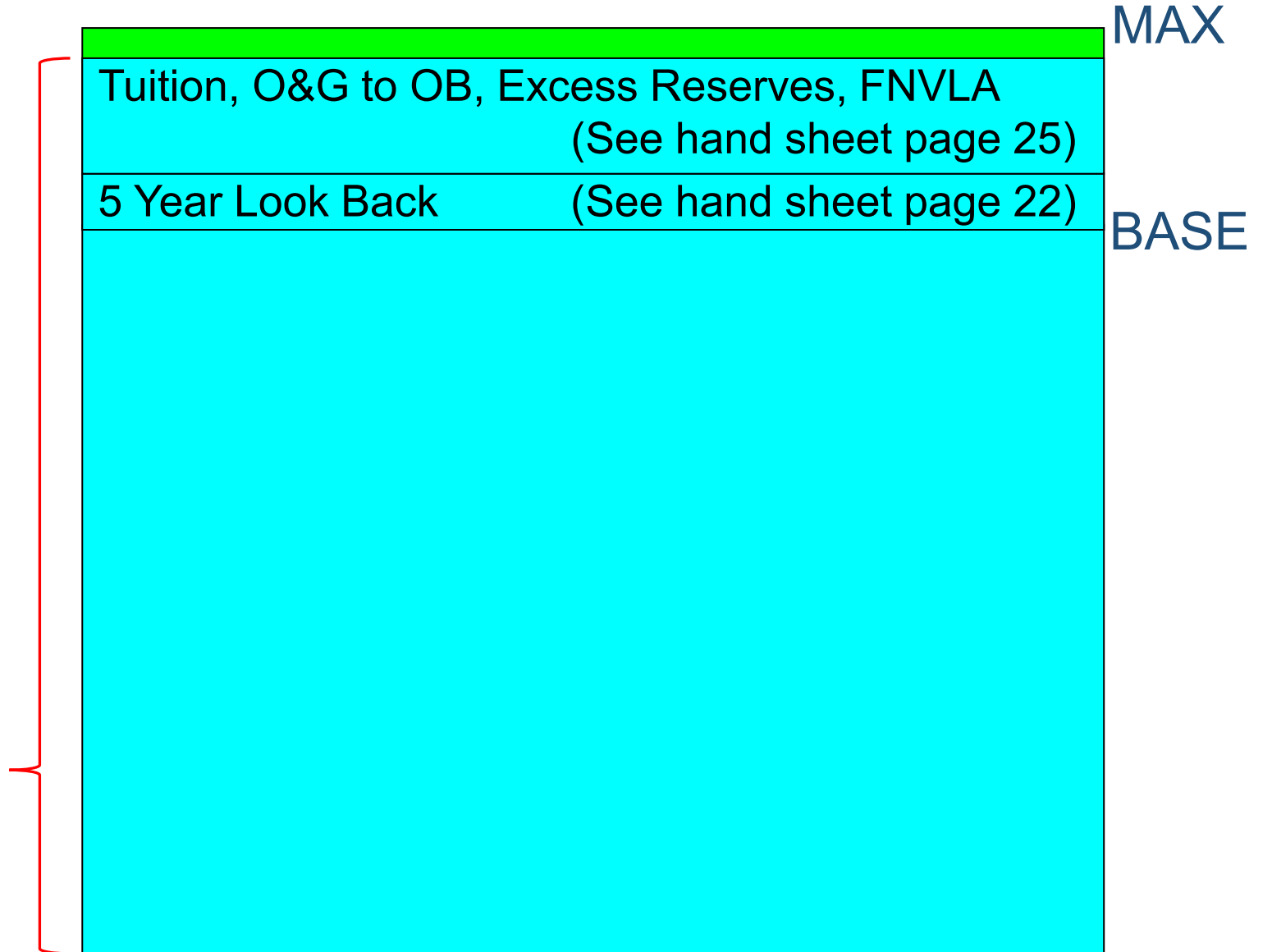
This area of the budget is termed

Highest budget without a vote



So what about the Highest budget with a vote (Highest Budget)?

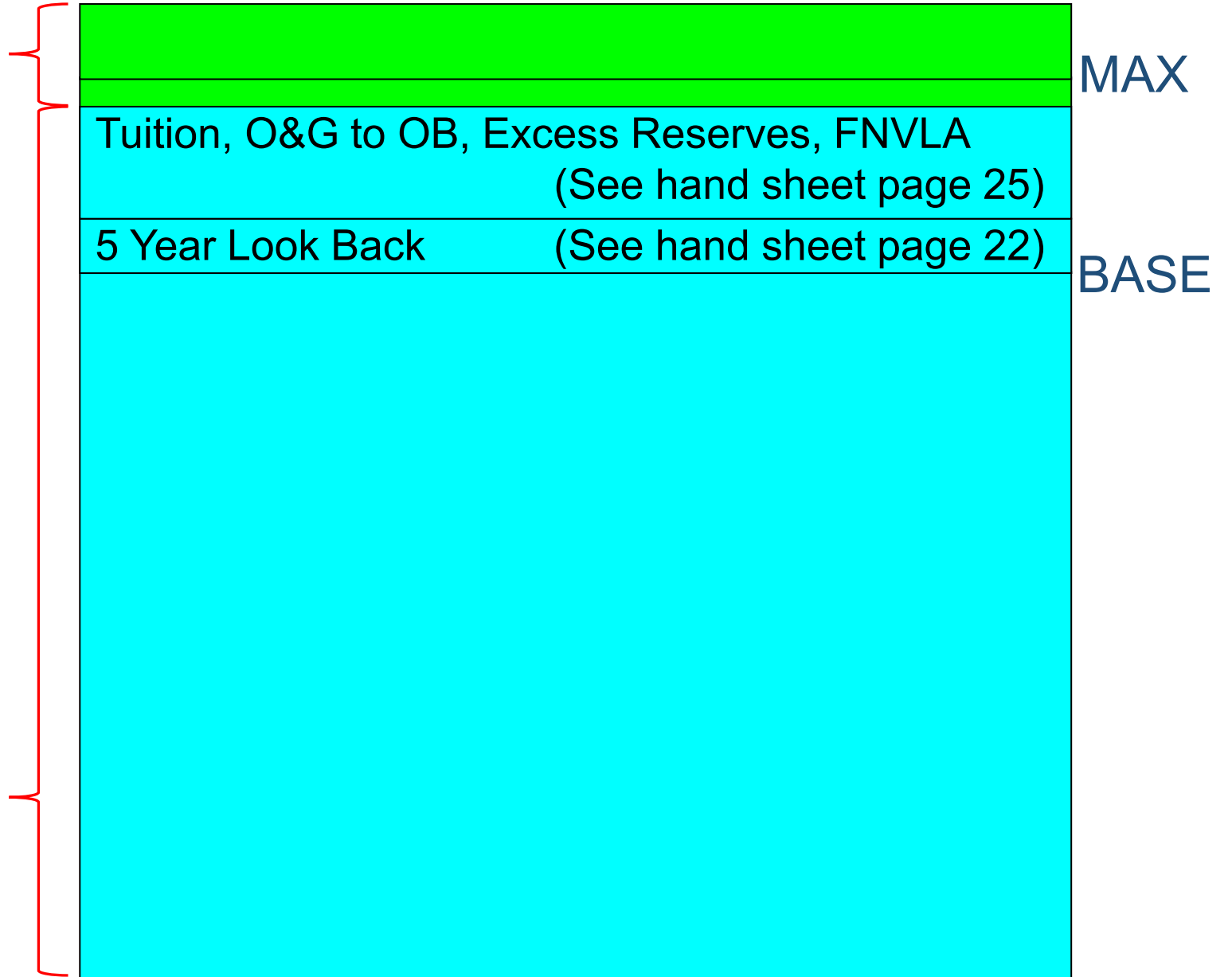
Highest budget without a vote



So what about the Highest budget with a vote (Highest Budget)?

A district may adopt the Maximum budget or the prior year adopted budget with adjustments (whichever is higher) (See hand out page 23)

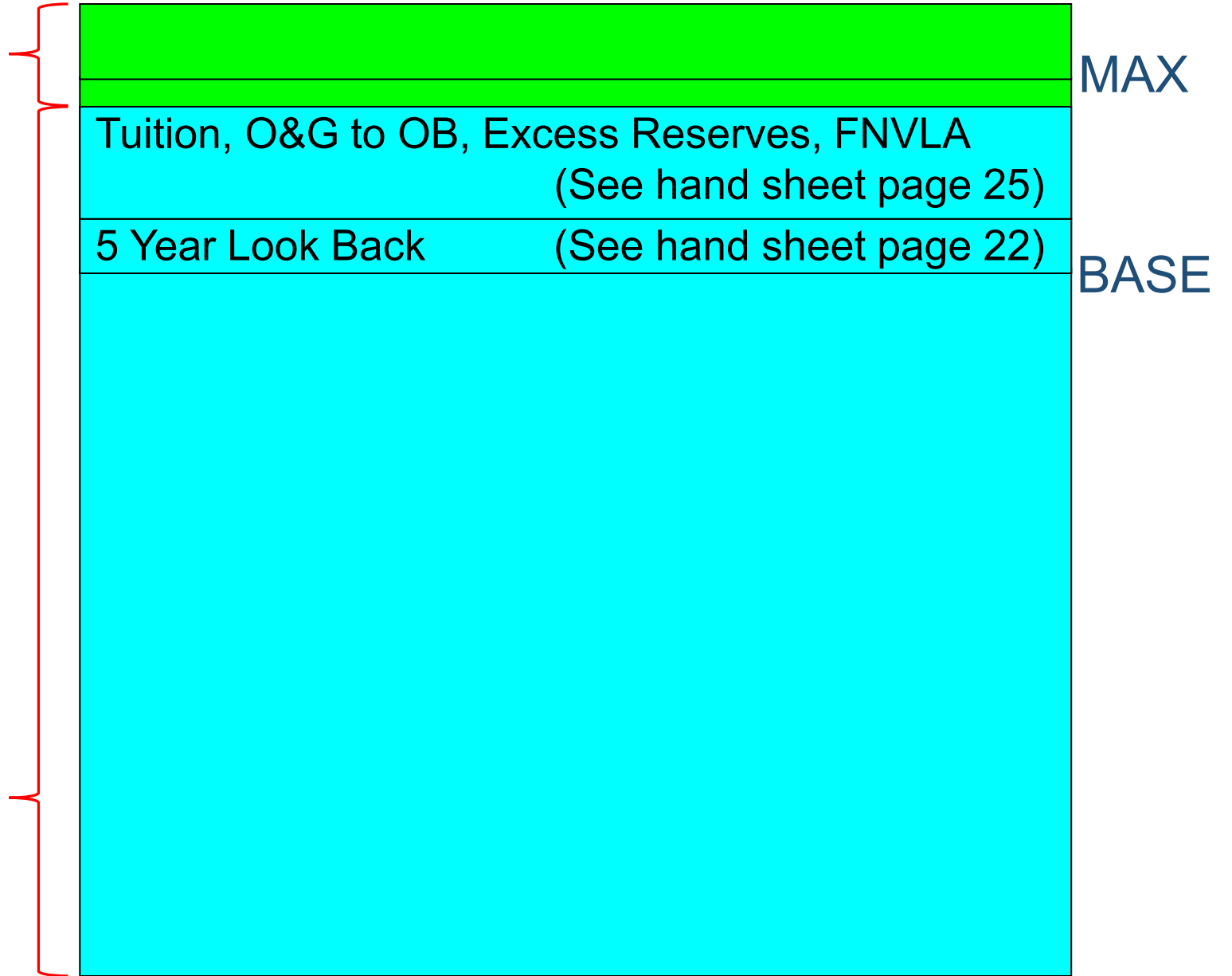
Highest budget without a vote



This area of the budget is termed

Highest budget with a vote

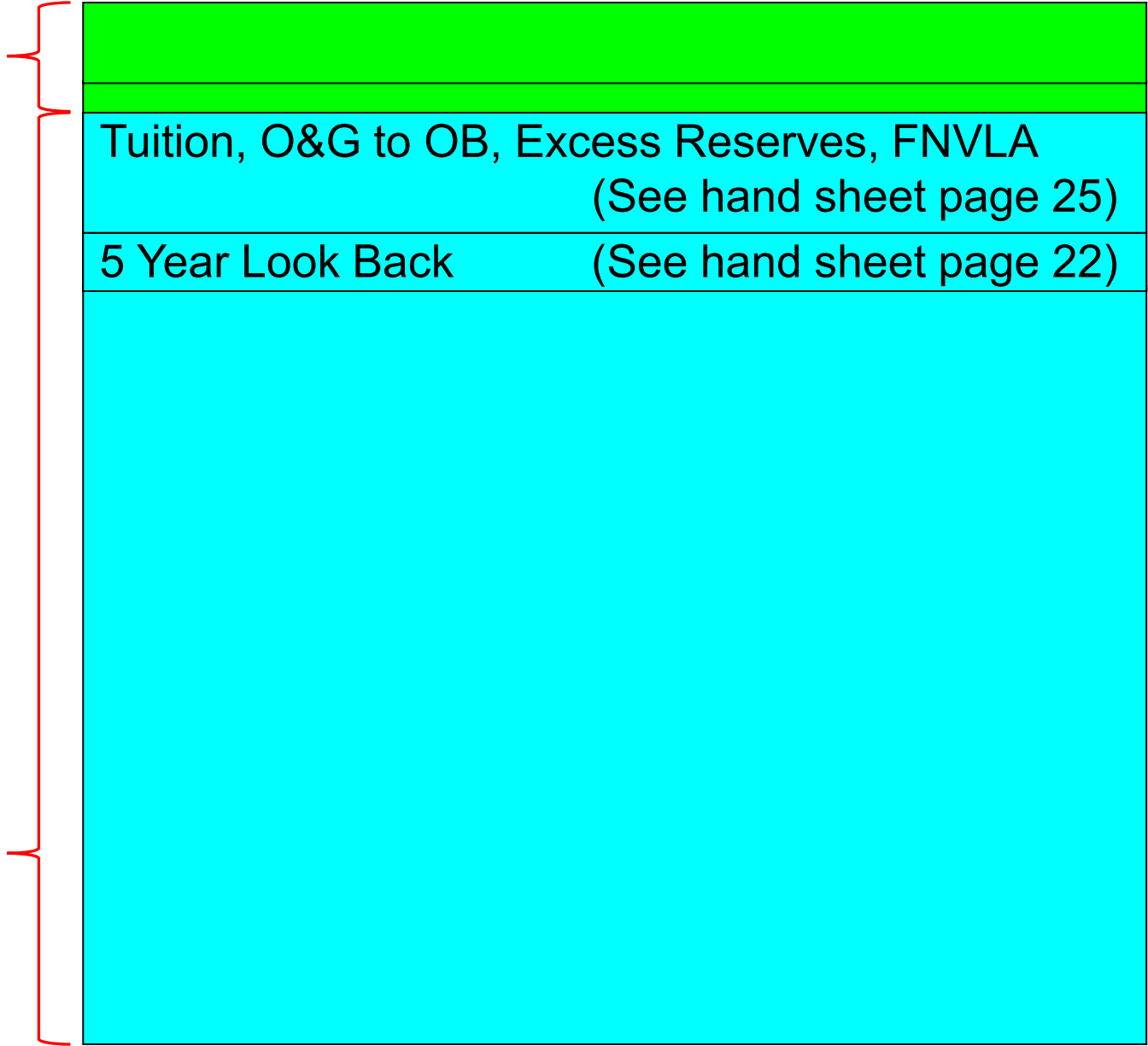
Highest budget without a vote



Highest budget with a vote

This area requires voter approval and is called the Current Year Voted Over BASE levy

Highest budget without a vote



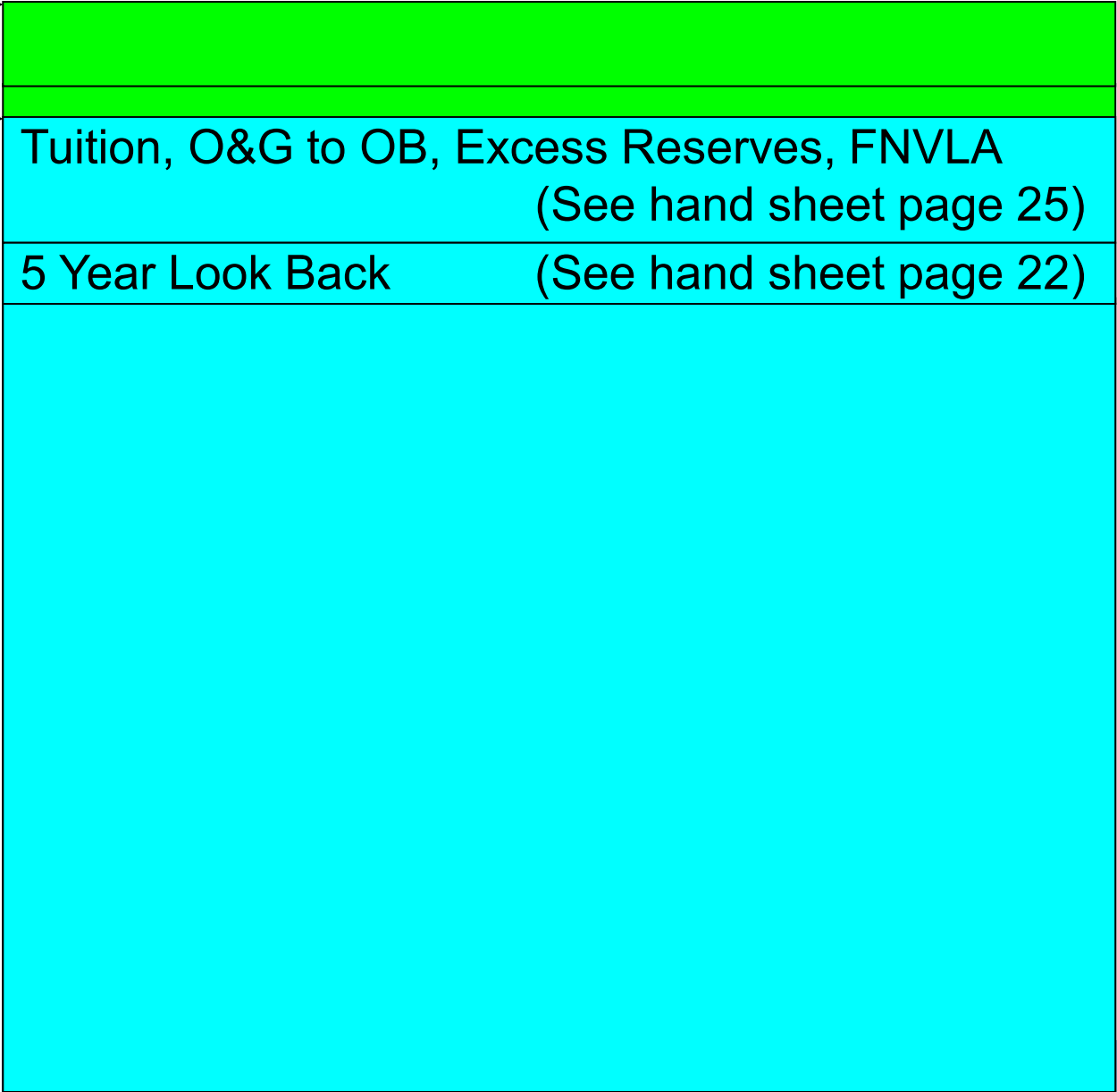
MAX

BASE

General Fund Budget Funding

Highest budget with a vote

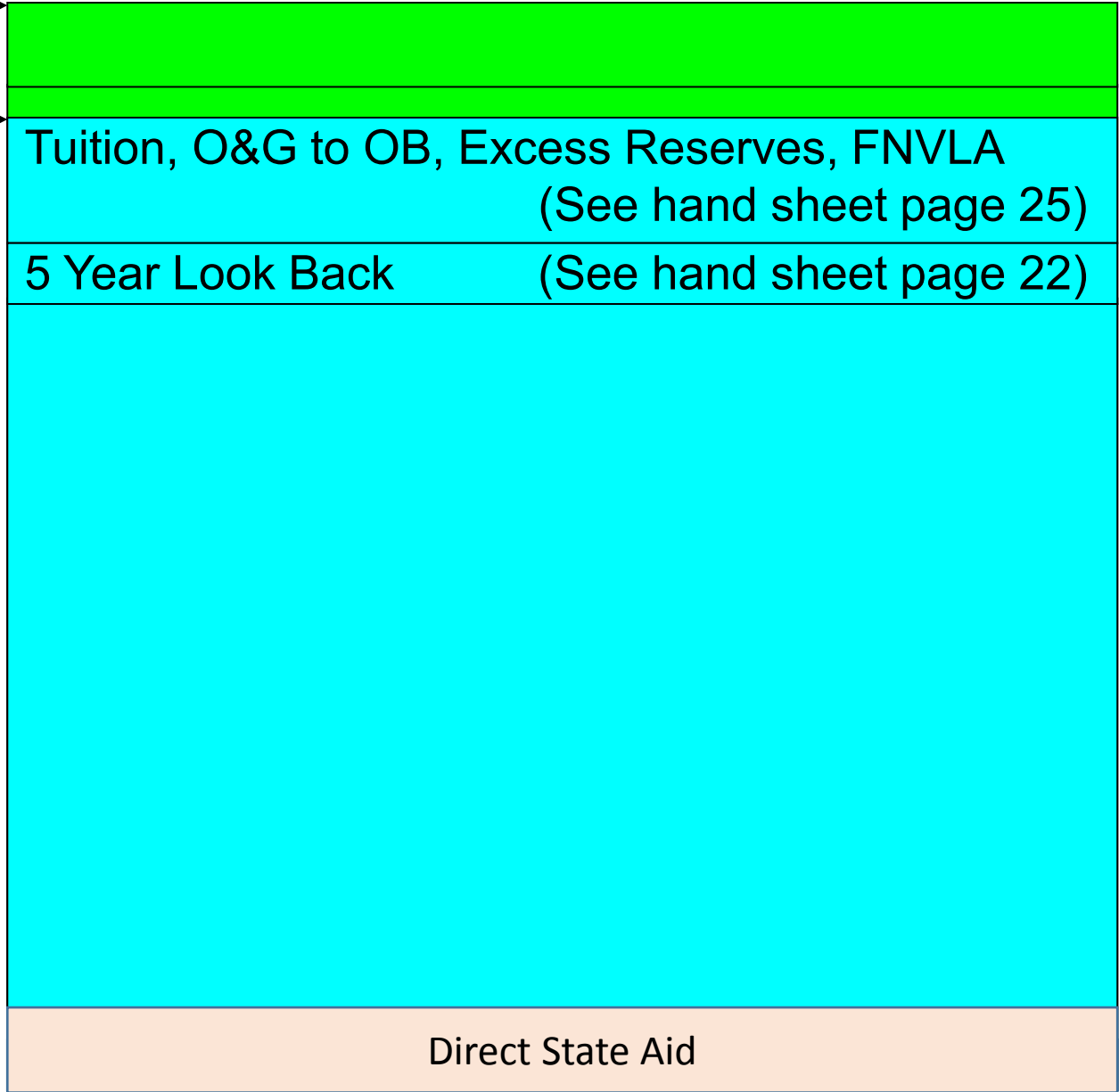
Highest budget without a vote



General Fund Budget Funding

Highest budget with a vote

Highest budget without a vote



MAX

BASE

Per Student Entitlement
Basic Entitlement

(Per Student Entitlement + Basic Entitlement)

X

.447 = Direct State Aid (DSA)

General Fund Budget Funding

Highest budget with a vote

Highest budget without a vote

Highest budget with a vote	
Highest budget without a vote	
Tuition, O&G to OB, Excess Reserves, FNVLA (See hand sheet page 25)	
5 Year Look Back (See hand sheet page 22)	
Special Ed Allowable Cost	
Data for Achievement	
Achievement Gap	
Indian Education for All	
At Risk	
Quality Educator	
Direct State Aid	

MAX

BASE

Highest budget with a vote

Highest budget without a vote

State Funded (GTB)
State Funded

See Hand Sheet Page 26
For GTB Subsidy per Mill

State Funded

Voted Over BASE Property Tax Levy
Tuition, O&G to OB, Excess Reserves (OB Non Levy Revenue)
Flexible non-voted levy authority
5 Year Look Back Permissive OB Property Tax Levy
BASE Property Tax Levy & Guaranteed Tax Base AID (GTB)
Natural Resources K12 Development Payment (NRD)
BASE Non Levy Revenue (See hand sheet 24)
Unreserved Fund Balance Reappropriated
Special Ed Allowable Cost
Data for Achievement
Achievement Gap
Indian Education for All
At Risk
Quality Educator
Direct State Aid

MAX

BASE

General Fund Budget

Highest budget with a vote

Highest budget without a vote

State Funded (GTB)

State Funded

State Funded

Voted Over BASE Property Tax Levy		MAX
Tuition, O&G to OB, Excess Reserves (OB Non Levy Revenue)		
Flexible non-voted levy authority		BASE
5 Year Look Back Permissive OB Property Tax Levy		
BASE Property Tax Levy & Guaranteed Tax Base AID (GTB)		
Natural Resources K12 Development Payment (NRD)		
BASE Non Levy Revenue (See hand sheet 24)		
Unreserved Fund Balance Reappropriated		
Special Ed Allowable Cost		
Data for Achievement		
Achievement Gap		
Indian Education for All		
At Risk		
Quality Educator		
Direct State Aid		