School district general fund budget limits are established based on percentages of various funding building blocks.

<table>
<thead>
<tr>
<th>Building blocks</th>
<th>BASE Budget Limit</th>
<th>MAX Budget Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Per ANB Entitlement</td>
<td>80%</td>
<td>100%</td>
</tr>
<tr>
<td>Basic Entitlement</td>
<td>80%</td>
<td>100%</td>
</tr>
<tr>
<td>Special Ed Payment</td>
<td>140%</td>
<td>200%</td>
</tr>
<tr>
<td>Five State-Funded Components</td>
<td>100%</td>
<td>100%</td>
</tr>
</tbody>
</table>

FY 2018 Statewide District General Fund Budget

Total BASE Budget $920.3 M
About 80% of Max Budget

**Per ANB Entitlement** - Average Number Belonging
- A per-ANB dollar amount based on the average count of students attending a district in October and February of the previous school year.

**Basic Entitlement** - A set amount per district based on whether it is an elementary school district, middle school district, or high school district. Districts with higher enrollment are eligible for additional basic entitlement “increments.”

**Special Education Payment** - an amount per ANB regardless of the count of special education students. Portions of the special education appropriation go to cooperatives and to reimbursements for high-cost students.

**Five State-Funded Components**
1. Quality Educator Payment - A per-FTE payment for teachers and other licensed professionals
2. At Risk Payment - A payment to schools to address at-risk students; or students who are affected by an environment that negatively impacts performance and threatens the likelihood of promotion or graduation
3. Indian Education For All Payment - A per-ANB payment to fund the constitutionally required education regarding the cultural heritage of the American Indians.
4. American Indian Achievement Gap Payment - A per-American Indian student payment for the purpose of closing the performance gap that exists between American Indian students and non-Indian students
5. Data for Achievement - A per-ANB payment used by school districts to pay for costs associated with student data systems

District General Fund
The largest school district fund is the general fund. Statewide districts adopted general fund budgets of $1.1 billion and received $750 million in state support.
School district general fund **adopted budgets** are funded with a blend of state and local revenues.

- **Any Over-BASE area** of a district’s adopted budget is funded by available nonlevy revenues, tuition payments, and/or an Over-BASE levy approved by voters.

**GTB Area** is funded by:

1. **Five State-Funded Components** - 100% funded by the state
   - Special Education Payment - Formula funds provided to local school districts in the form of block grants
   - Direct State Aid - received by every district and is equal to 44.7 percent of the district’s Per-ANB and Basic entitlements
   - Special Education Payment 100%
   - Components 100% State Funded

2. **Special Education Payment - Formula funds provided to local school districts in the form of block grants**

3. **Direct State Aid - received by every district and is equal to 44.7 percent of the district’s Per-ANB and Basic entitlements**

4. **BASE Non-levy Revenue - Items such as interest earnings, facility rental income, summer school, oil and gas revenues, coal gross proceeds**

5. **Fund Balance Re-appropriated - Any excess district general fund from the previous year**

6. **GTB - Guaranteed Tax Base Aid - A state subsidy for mill levies used to equalize property wealth across the state. GTB aid provides a subsidy per mill to eligible districts**

7. **BASE Property Taxes - Local property tax revenues**

8. **Over-BASE Area** funded by:

   - Oil and Gas over-BASE $3.0 M
   - Tuition $1.9 M
   - Other NLR $1.2 M

**GTB Area** = 35.3% of Basic & Per ANB Entitlements plus 40% of Special Education Allowable Costs

**Over-BASE Area**

- Over-BASE Levy $185.5 M
- Fund Balance Re-appropriated $4.6 M
- BASE Non-Levy Revenue $7.2 M
- Oil and Gas over-BASE $3.0 M
- Tuition $1.9 M
- Other NLR $1.2 M

**FY 2018**

Adopted budget $1,112.9 M

About 97% of Max Budget