

Preliminary Budget Data Sheet Worksheet

Prepared for the School Funding Interim Commission
by Pad McCracken, Commission Staff, February 2026

Commissioners will be provided a Data Sheet to use with this worksheet. Data sheets can be found [here](#).

1. Is the district operating on “current year” (most recent enrollment count) or 3-year average? Checking the district in the School Funding Tool, what is the long-range enrollment trend in the district?
2. Do any of the budget units in the district generate Basic Entitlement increments? (The threshold ANB to start generating increments is 250 ANB for EL, 450 ANB for MS, and 800 for HS.) The BE amounts without increments are roughly \$60K EL, \$120K MS, and \$365K HS.
3. Are there multiple budget units in the EL, MS, or HS? Do you know why?
4. How much did the district receive for the At-Risk Student Payment?
5. Does the district belong to a Special Education Cooperative?
6. Did the district receive a Reimbursement for Disproportionate Costs for Special Education? How much?
7. If the district received an American Indian Achievement Gap Payment, can you quickly estimate the # of American Indian students in the district? (The AIAG payment is about \$250 per American Indian student.)
8. Did the district’s BASE budget increase, decrease, or stay about the same between FY 25 and FY 26? Do you have any guesses why? (Hint – the school funding tool may provide some insight.)
9. Did the district adopt an FY 25 budget below, above, or right at Max?

Bonus questions:

1. Why is Direct State Aid so much less than the sum of the district’s Basic and Per-ANB entitlements?
2. Is the district receiving general fund GTB? If so, how much per BASE mill levied?
3. What is the district’s state major maintenance aid per dollar of local effort?