

SUPERINTENDENT OF PUBLIC INSTRUCTION

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Subchapter 1

GTBA

10.21.101 DEFINITIONS (REPEALED) (History: 20-9-369, MCA; IMP, 15-23-607, 15-23-703, 20-9-366, 20-9-367, 20-9-368, 20-9-369, MCA; NEW, 1990 MAR p. 505, Eff. 3/16/90; AMD, 1992 MAR p. 217, Eff. 2/14/92; REP, 1994 MAR p. 1824, Eff. 7/8/94.)

10.21.101A EXPLANATION OF THE PURPOSE OF STATEWIDE AND DISTRICT GTB RATIOS (REPEALED) (History: 20-9-102, 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1994 MAR p. 1824, Eff. 7/8/94; REP, 2000 MAR p. 632, Eff. 2/25/00.)

10.21.101B CALCULATION OF STATEWIDE GTBA (1) The statewide elementary or high school GTB ratio for purposes of calculating FY 20XX+1 general fund GTBA is: $1.93 \times \text{calendar year } 20XX-1 \text{ statewide taxable valuation} / \text{total FY } 20XX \text{ elementary or high school GTBA budget area}$.

(2) The statewide elementary or high school mill value per budgeted ANB for purposes of calculating FY 20XX+1 retirement fund GTBA is: $[(\text{calendar year } 20XX-1 \text{ statewide taxable valuation} \times 1.21) / 1,000] / 20XX \text{ statewide elementary or high school budgeted ANB certified for the adopted budget}$.

(3) Facility guaranteed mill value per ANB for purposes of calculating FY 20XX+1 school facility entitlement guaranteed tax base is: $[(\text{calendar year } 20XX-1 \text{ statewide taxable valuation} \times 1.40) / 1000] / \text{FY } 20XX \text{ statewide elementary or high school budgeted ANB certified for the adopted budget}$.

(4) The State Superintendent of Public Instruction may instead use final data in cases where significant changes in ANB and taxable valuation made after the adoption of the district's budget would significantly affect the statewide ratios or mill values per ANB. (History: 20-9-102, 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1994 MAR p. 1824, Eff. 7/8/94; AMD, 1996 MAR p. 2168, Eff. 8/9/96; AMD, 2000 MAR p. 632, Eff. 2/25/00; AMD, 2002 MAR p. 1740, Eff. 6/28/02; AMD, 2004 MAR p. 1613, Eff. 7/23/04; AMD, 2006 MAR p. 3070, Eff. 12/22/06; AMD, 2008 MAR p. 1692, Eff. 8/15/08.)

10.21.101C NOTIFICATION OF MILL VALUES PER ANB AND GTB RATIOS (1) By March 1 the Superintendent of Public Instruction will calculate preliminary state, county, and district mill values per ANB, facility guaranteed mill values per ANB, and preliminary state and district GTB ratios.

- (2) By March 1 the Superintendent of Public Instruction will send:
 - (a) each school district its preliminary figures for:
 - (i) the district's weighted GTB subsidy per mill(s) in the BASE budget levy,
 - (ii) the district's mill values per ANB;
 - (iii) the county's mill values per ANB;
 - (iv) the statewide mill values per ANB;
 - (v) facility guaranteed mill values per ANB; and
 - (vi) the statewide GTB ratios;
 - (b) each county its preliminary figures for:
 - (i) the county's mill values per ANB; and
 - (ii) the statewide mill values per ANB.
- (3) The notice to each district and county will show:
 - (a) DOR's determination of taxable value; and
 - (b) the ANB used to calculate the mill value per ANB and per-ANB

entitlement.

(4) The notice to each district will also show the GTBA budget area used in the determination of the general fund GTB subsidy per BASE mill for the district.

(5) By February 1, the Superintendent of Public Instruction must be notified that a school district has elected to waive its right to receive its portion of protested taxes as provided in 15-1-409, MCA. The Department of Revenue (DOR) determines the total taxable value of the property in the school district that is not subject to a tax protest and notifies the Superintendent of Public Instruction by February 1 of the taxable value. The Superintendent of Public Instruction will calculate the school district's GTB ratio in ARM 10.21.101D using the new taxable value.

(6) By May 1, school districts and counties must review the preliminary figures. If a school or county official believes there is an error, the procedure to follow is:

(a) If the alleged error involves ANB data, GTB mill values, or GTB ratios, the Superintendent of Public Instruction must receive notification establishing the error. The Superintendent of Public Instruction will review the calculation and make necessary corrections to final district and county mill values per ANB and final district ratios. For statewide ratios and mill values per ANB, notification of error must be received prior to May 1 and will only be taken into consideration in cases of significant impact.

(b) If the alleged error involves taxable valuation, the district must request a correction from the DOR. The DOR will make any necessary correction and notify the State Superintendent of Public Instruction of the correction. The Superintendent of Public Instruction will review the calculation and make necessary corrections to final district and county mill values per ANB and final district ratios. For statewide ratios and mill values per ANB, notification of error must be received prior to May 1 and will only be taken into consideration in cases of significant statewide impact.

(7) By April 25 the Superintendent of Public Instruction must be notified if two or more districts intend to consolidate or annex in the ensuing fiscal year. The Superintendent of Public Instruction will combine the districts' ANB, GTBA budget area, and taxable values to calculate the combined district's final debt service GTB mill value per ANB and weighted GTB subsidy per mill(s) in the BASE budget levy.

(8) If material differences in statewide ratios are documented or legislative changes occur regarding the calculation, the Superintendent of Public Instruction will recalculate and notify all districts and counties by May 1 of the final state, county, and district mill values per ANB, final facility guaranteed mill values, final district general fund weighted GTB subsidy per mill(s) in the BASE budget levy, and final state GTB ratios. (History: 20-9-369, MCA; IMP, 15-1-409, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1994 MAR p. 1824, Eff. 7/8/94; AMD, 1996 MAR p. 2168, Eff. 8/9/96; AMD, 2000 MAR p. 632, Eff. 2/25/00; AMD, 2004 MAR p. 1613, Eff. 7/23/04; AMD, 2010 MAR p. 1990, Eff. 9/10/10.)

10.21.101D CALCULATION OF DISTRICT RATIO (1) A district's GTB ratio for purposes of calculating FY 20XX+1 eligibility is: calendar year 20XX-1 district taxable value / district's FY 20XX GTBA budget area. Data used in this calculation shall be taken from the district's adopted budget, except that OPI may instead use final data in cases where significant changes in ANB and taxable valuation made after the adoption of a district's budget would significantly affect the district's eligibility to receive state funding. (History: 20-9-102, 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1994 MAR p. 1824, Eff. 7/8/94; AMD, 1996 MAR p. 2168, Eff. 8/9/96; AMD, 2000 MAR p. 632, Eff. 2/25/00; AMD, 2002 MAR p. 1740, Eff. 6/28/02.)

10.21.101E WHICH DISTRICTS QUALIFY FOR GTBA ON GENERAL FUND MILLS (1) If a district's GTB ratio is less than the statewide ratio, the district qualifies for GTBA on the mills levied to fund the GTBA budget area of its general fund budget.

(2) In order to receive GTBA for general fund BASE budget funding purposes, a district must:

(a) have a GTB ratio less than the corresponding statewide elementary or high school GTB ratio; and

(b) have set its BASE mill levy in accordance with the requirements of 20-9-141, MCA.

(3) For the initial year of operation for a nonoperating district that re-opens under 20-9-502 and 20-9-503, MCA, the district GTB ratio shall be calculated using the district budgeted ANB and BASE budget for the district's last year of operation. (History: 20-9-102, 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1994 MAR p. 1824, Eff. 7/8/94; AMD, 2000 MAR p. 632, Eff. 2/25/00; AMD, 2002 MAR p. 1740, Eff. 6/28/02; AMD, 2006 MAR p. 3070, Eff. 12/22/06.)

10.21.101F CALCULATION OF GENERAL FUND GTBA TO QUALIFYING DISTRICTS

(1) After receiving the certified BASE budget levies, the State Superintendent of Public Instruction will determine the amount of general fund GTBA a qualifying district will receive in FY 20XX+1 using the following calculations:

(a) 20XX+1 state elementary or high school GTB ratio * district's 20XX GTBA budget area = "A"

(b) "A" - district taxable value = "B"

(c) "B"/1000 = dollar amount of 20XX+1 GTBA per mill levied. The result will be rounded to the nearest whole dollar to determine the amount of the subsidy payment.

(2) A district must fund its budget with funds available for reappropriation and nonlevy revenues before it levies property taxes to fund the GTBA budget area.

(History: 20-9-102, 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1994 MAR p. 1824, Eff. 7/8/94; AMD, 2000 MAR p. 632, Eff. 2/25/00; AMD, 2004 MAR p. 1613, Eff. 7/23/04.)

10.21.101G SCHOOL DISTRICT BOUNDARY CHANGES

(1) If the boundaries of a school district will change in the ensuing year, the Superintendent of Public Instruction must be notified by April 25 of the year prior to the change. Upon notification of the change the Superintendent of Public Instruction will recalculate the district mill value per ANB and subsidy per mill for the ensuing year using the sum of the current year taxable valuations, the sum of the budgeted ANB, and the sum of the GTBA budget areas of the territories within the district(s). (History: 20-9-102, 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1994 MAR p. 1824, Eff. 7/8/94; AMD, 1996 MAR p. 2168, Eff. 8/9/96; AMD, 2000 MAR p. 632, Eff. 2/25/00; AMD, 2006 MAR p. 3070, Eff. 12/22/06.)

10.21.101H CALCULATION OF DEBT LIMITS

(1) For an elementary or high school district that is ineligible to receive guaranteed tax base aid under the provisions of 20-9-367, MCA, the maximum amount for which the district may become indebted by the issuance of bonds is 50% of the taxable valuation of the property within the district.

(2) For an elementary or high school district that is eligible to receive guaranteed tax base aid under the provisions of 20-9-367, MCA, the maximum amount for which the district may become indebted by the issuance of bonds is calculated as follows:

(a) For an elementary district,

Statewide mill value per elementary ANB x Elementary ANB x 1000 x 100%;

(b) For a high school district,

Statewide mill value per high school ANB x High School ANB x 1000 x 100%.

(3) The statewide mill value per ANB applicable to the calculation in (2) is the statewide mill value per ANB for the school fiscal year in which the bonds are sold.

(4) The district average number belonging (ANB) applicable to the calculation in (2) is the district budgeted ANB for the school year in which the bonds are sold. Enrollment increases approved under 20-9-166, MCA after October 1 do not constitute an increase in ANB for the purpose of calculating the district's maximum bonded indebtedness.

(5) For a K-12 district, formed pursuant to 20-6-701, MCA, that is ineligible to receive guaranteed tax base aid under the provisions of 20-9-367, MCA, the maximum amount for which the district may become indebted is 200% of the taxable valuation of the property within the district.

(6) For a K-12 district, in which both the elementary and the high school programs are eligible to receive guaranteed tax base aid under the provisions of 20-9-367, MCA, the maximum amount for which the district may become indebted is the sum of the amounts computed separately in (2)(a) and (2)(b).

(7) For a K-12 district, in which either the elementary or the high school program, but not both, is eligible to receive guaranteed tax base aid under the provisions of 20-9-367, MCA, the maximum amount for which the district may become indebted is the sum of 100% of the taxable value of the K-12 district plus 100% of the product of the applicable statewide mill value per-ANB multiplied by the eligible program's ANB multiplied by 1000.

(8) In addition to the requirements in 20-9-422, MCA, a K-12 district bond resolution authorizing the issuance of bonds must indicate the portion of the bond obligation which will be considered an obligation for the elementary program and the portion which will be considered an obligation for the high school program. (History: 20-9-102, MCA; IMP, 20-9-367, 20-9-406, MCA; NEW, 1994 MAR p. 1824, Eff. 7/8/94; AMD, 2008 MAR p. 1692, Eff. 8/15/08; AMD, 2016 MAR p. 880, Eff. 5/21/16.)

10.21.1011 SCHOOL FACILITY ADVANCES AND REIMBURSEMENTS

(1) A school facility reimbursement will be provided to an eligible district to meet the district's debt service obligation for general obligation bonds for school facility construction or renovation. A district may not receive a school facility reimbursement to meet its obligation for a special improvement district. Eligible districts are provided advances for school facilities in the first school fiscal year in which a debt service payment is budgeted.

(2) A district is eligible to receive a school facility reimbursement for debt service obligations on bonds described in (1) if the district mill value per ANB is less than the facility guaranteed mill value per ANB. For a K-12 district, the eligibility of the elementary and high school programs for a school facility reimbursement is determined separately for each program.

(3) Pursuant to 20-9-422, MCA, regarding additional requirements for trustees' resolution calling a bond election, the State Superintendent of Public Instruction shall calculate an estimate of the amount of advance for which the district will be eligible. "Current year" information used to estimate this payment will be the current year information originally submitted on the final budget from the district and the prior year percentage used to prorate the state share of reimbursement for school facilities until the payment is made in May. After the May payment, "current year" information used to estimate the advance payment will be the ensuing year's information for ANB and district and facility guaranteed mill values and the most current percentage used to prorate the state share of reimbursement for school facilities.

(4) A school district must report its annual debt service obligation for each bond issued by the district on the final budget form provided by the State Superintendent of Public Instruction. The Office of Public Instruction will calculate the school facility reimbursement for a district using the amounts reported for debt service obligations on the budget form.

(5) The maximum reimbursement a district may receive is calculated on the lesser of the district's school facility entitlement or its current year debt service obligation for the bonds that qualify under (1).

(6) A district qualifies for a school facility reimbursement in the amount of the maximum reimbursement for the district multiplied by $[1 - (\text{district mill value per ANB} / \text{facility guaranteed mill value per ANB})]$.

(7) If the legislative appropriation for the state reimbursement for school facilities is less than the amount for which districts qualify in (6), the State Superintendent of Public Instruction will calculate the percentage that the appropriation represents of the total amount for which districts qualify. To determine the school facility reimbursement for each district, the State Superintendent of Public Instruction will apply that percentage to the amount calculated in (6).

(8) On or before May 31, the State Superintendent of Public Instruction shall distribute the state advance for school facilities and the state reimbursement for school facilities to qualifying districts for deposit in the district's debt service fund.

(9) After the payment is made in May pursuant to 20-9-371, MCA, actual state advance amounts for the ensuing fiscal year will be calculated using budgeted ANB and district and facility guaranteed mill values for the year in which the advance applies and the most current percentage of state share which will be considered "prior year's" percentage in the year in which the payment is made. The State Superintendent of Public Instruction will notify the districts of the amount to estimate as revenue in their debt service funds by the final budget meeting.

(10) Enrollment adjustments due to audit and enrollment increases approved under 20-9-166, MCA, after October 1, do not constitute a change in ANB for the purpose of calculating the district's eligibility for facilities reimbursement or advance. However, in cases of significant adjustments in ANB, the Superintendent of Public Instruction may require adjustment of facility reimbursements and advance funding.

(11) Eligibility for a district with multiple bonding jurisdictions will be based on district budgeted ANB, district debt service mill value per budgeted ANB, and total district entitlement and obligations.

(12) If a district has more than one bonding jurisdiction and the district has eligibility for facilities reimbursement in one or more jurisdiction(s), those jurisdictions having eligibility will receive credit for the reimbursement.

(13) If a district refunds more than one bond, the underwriter must provide schedule amounts representing the total of each of the refunded bonds. (History: 20-9-102, 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1994 MAR p. 1824, Eff. 7/8/94; AMD, 1996 MAR p. 2168, Eff. 8/9/96; AMD, 2000 MAR p. 632, Eff. 2/25/00; AMD, 2004 MAR p. 1613, Eff. 7/23/04; AMD, 2006 MAR p. 3070, Eff. 12/22/06.)

10.21.102 DATA USED IN GTB CALCULATIONS (REPEALED) (History: 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, MCA; NEW, 1990 MAR p. 507, Eff. 3/16/90; REP, 1992 MAR p. 217, Eff. 2/14/92.)

10.21.102A GTBA ON GENERAL FUND AND RETIREMENT MILLS AND SCHOOL FACILITY ADVANCE AND REIMBURSEMENT (1) In addition to direct state aid and special education payments, the state pays:

- (a) GTBA on general fund mills of qualifying districts;
- (b) GTBA on retirement fund mills of qualifying counties; and
- (c) school facility advance and reimbursement to qualifying districts.

(2) General fund GTBA is paid to qualifying districts on the mills levied to support their general fund GTBA budget area. A district qualifies for general fund GTBA if its GTBA ratio as calculated in ARM 10.21.101D is less than the statewide GTBA ratio as calculated in ARM 10.21.101B(1).

(3) Retirement fund GTBA is paid to qualifying counties on the mills levied to support their countywide school retirement funds. A county qualifies for retirement fund GTBA if its mill value per ANB as calculated in ARM 10.21.102B is less than the corresponding statewide mill value per ANB as calculated in ARM 10.21.101B(2).

(4) School facility reimbursement is paid to qualifying districts to reduce the ensuing fiscal year levy requirement of the debt service fund. (History: 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1994 MAR p. 1824, Eff. 7/8/94; AMD, 2000 MAR p. 632, Eff. 2/25/00; AMD, 2004 MAR p. 1613, Eff. 7/23/04.)

10.21.102B CALCULATION OF COUNTY MILL VALUES PER ANB (1) A county ratio for GTBA on retirement mills compares the county mill value per ANB to statewide mill value per elementary or high school ANB. This is a measure of how much tax revenue per student can be raised by a county's mill in comparison to how much revenue per student statewide could be raised on a statewide taxable value.

(2) The county elementary or high school GTB mill value per ANB for purposes of calculating FY 20XX+1 retirement fund GTBA is: (calendar year 20XX-1 county taxable value/1,000) / 20XX county elementary or high school budgeted ANB. (History: 20-9-102, 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1994 MAR p. 1824, Eff. 7/8/94; AMD, 1996 MAR p. 2168, Eff. 8/9/96; AMD, 2004 MAR p. 1613, Eff. 7/23/04; AMD, 2006 MAR p. 3070, Eff. 12/22/06.)

10.21.102C WHICH COUNTIES QUALIFY FOR GTBA ON RETIREMENT MILLS (1) A county with a mill value per ANB, as calculated in ARM 10.21.102B(2), less than the statewide mill value per ANB, as calculated in ARM 10.21.101B(2), will receive GTBA on the countywide mills levied to support the county retirement funds. (History: 20-9-102, 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1994 MAR p. 1824, Eff. 7/8/94.)

10.21.102D JOINT DISTRICTS AND CO-OPS (1) Net retirement levy requirements for joint districts and districts that are members of full service education cooperative agreements are calculated in accordance with 20-9-501, MCA. GTBA available to the retirement funds of the counties in which these districts are located is calculated based on the county mill value per elementary or high school ANB for each county involved and the retirement mills levied in that county. (History: 20-9-102, 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1994 MAR p. 1824, Eff. 7/8/94.)

10.21.102E CALCULATION OF GTBA TO QUALIFYING COUNTIES
(1) After receiving the certified county retirement levies, the State Superintendent of Public Instruction will determine the amount of retirement fund GTBA a qualifying county will receive in FY 20XX+1 using the following calculations:
(a) statewide mill value per ANB - county mill value per ANB = "A"
(b) "A" times county elementary or high school 20XX+1 budgeted ANB = "B"
(c) "B" times certified elementary or high school FY 20XX+1 county retirement fund mills levied = dollar amount of 20XX+1 GTBA a county will receive in support of the elementary or high school county retirement fund. (History: 20-9-102, 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1994 MAR p. 1824, Eff. 7/8/94; AMD, 2004 MAR p. 1613, Eff. 7/23/04; AMD, 2006 MAR p. 3070, Eff. 12/22/06.)

10.21.103 CALCULATION OF MILL VALUES PER ANB AND GTB AID PAYMENTS (REPEALED) (History: 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, MCA; NEW, 1990 MAR p. 507, Eff. 3/16/90; AMD, 1992 MAR p. 443, Eff. 2/14/92; REP, 1994 MAR p. 1824, Eff. 7/8/94.)

10.21.104 DISTRIBUTION OF GTBA (1) To calculate a county's GTBA on retirement fund mills and a district's GTBA for general fund mills, OPI will use the mill levies certified by county clerk and recorders unless the certified mills exceed the mills allowed by Title 20, chapter 9, MCA. If the certified mills are greater than the mills allowed by Title 20, MCA, OPI will only distribute GTBA on the mills allowed by Title 20, MCA.

(2) OPI will distribute GTBA to districts and counties that meet the requirements of 20-9-367, MCA, and ARM 10.21.101C in the manner provided by 20-9-344, MCA.

(3) County officials shall distribute GTBA received in support of elementary and high school retirement levies to all school districts within the county in the same manner as other revenues deposited in the elementary and high school retirement fund are distributed as provided in ARM 10.10.309. (History: 20-9-102, 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1990 MAR p. 507, Eff. 3/16/90; AMD, 1990 MAR p. 2276, Eff. 12/28/90; AMD, 1992 MAR p. 217, Eff. 2/14/92; AMD, 1994 MAR p. 1824, Eff. 7/8/94; AMD, 1996 MAR p. 2168, Eff. 8/9/96.)

10.21.105 RECORDS OF GTBA CALCULATIONS AND PAYMENTS
(REPEALED) (History: 20-9-102, 20-9-369, MCA; IMP, 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA; NEW, 1990 MAR p. 507, Eff. 3/16/90; AMD, 1994 MAR p. 1824, Eff. 7/8/94; REP, 1996 MAR p. 2168, Eff. 8/9/96.)

Subchapter 2

Funding Components - General Fund

10.21.201 QUALITY EDUCATOR PAYMENTS - GENERAL FUND (1) The Superintendent of Public Instruction will determine and report the quality educator payment for each school district and special education cooperative by March 1 for the ensuing school year.

(2) The number of FTE used to determine the payment for FY 20XX+2 will be based on the full time equivalent (FTE) personnel assignments and associated FTE units reported by the district to the Superintendent of Public Instruction on the annual data collection report submitted in the fall of 20XX.

(a) The number of FTE in (2) may be increased if ANB is increased as provided for in 20-9-313, MCA for the purpose of implementing a full-time kindergarten program.

(i) If the additional ANB in (2)(a) is more than 10, the number of FTE will be increased by 1.0 FTE for every 12.6 ANB, rounded to the nearest tenth.

(ii) If the additional ANB is 10 or less, there will be no increase in the number of FTE.

(3) The FTE used to calculate the payment will not include educators employed under emergency authorization granted by the State Superintendent. The FTE used to calculate the payment will include other licensed educators and licensed professionals, providing the employee holds a position for which the accreditation standards require such licensure and eligible licensed professionals as defined in 20-9-327, MCA.

(4) Educators without a valid license will not be considered in the FTE for the payment. A license must be current as of December 1 of the school year in which the employee is reported in order to be valid for purposes of the quality educator payment calculation for the following fiscal year.

(5) The Superintendent of Public Instruction will provide an opportunity for district officials to review the FTE information submitted on the annual data collection. Changes to FTE reporting used for the quality educator payment calculation will not be accepted after December 31 except in cases of significant reporting error, as determined by the Superintendent of Public Instruction.

(6) Payments will be distributed to school districts by the Superintendent of Public Instruction on the schedule for BASE aid distributions provided in 20-9-344, MCA. (History: 20-3-106, MCA; IMP, 20-9-327, MCA; NEW, 2006 MAR p. 3070, Eff. 12/22/06; AMD, 2008 MAR p. 1692, Eff. 8/15/08.)

10.21.202 AT RISK STUDENT PAYMENTS - GENERAL FUND (1) The Superintendent of Public Instruction will determine and report the at-risk student payment for each school district by March 1 for the ensuing school year.

(2) Payments will be distributed to school districts by the Superintendent of Public Instruction on the schedule for BASE aid distributions provided in 20-9-344, MCA.

(3) A district's at-risk student payment for FY 20XX will be calculated as follows:

(a) Divide the district's allocation under 20 U.S.C. 6332, et seq. for FY 20XX-1 by the state total of funds allocated to all Montana districts that applied for funds under that program for FY 20XX-1;

(b) Multiply the ratio calculated in (3)(a) by the total state appropriation for at-risk student payments for FY 20XX.

(4) School districts that did not receive funding under the federal program referred to in 20-9-328, MCA, for FY 20XX-1 will not receive an at-risk student payment for FY 20XX. (History: 20-3-106, MCA; IMP, 20-9-328, MCA; NEW, 2006 MAR p. 3070, Eff. 12/22/06; AMD, 2008 MAR p. 1692, Eff. 8/15/08.)

10.21.203 INDIAN EDUCATION FOR ALL PAYMENTS - GENERAL FUND

(1) The Superintendent of Public Instruction will determine and report the Indian Education for All payment for each school district by March 1 for the ensuing school year.

(2) Payments will be distributed to school districts by the Superintendent of Public Instruction on the schedule for BASE aid distributions provided in 20-9-344, MCA.

(3) The annual report required in 20-9-329, MCA for FY 20XX will be based on information reported on the trustees' financial summary for FY 20XX and the annual data collection report submitted by the district to the Superintendent of Public Instruction in the fall of 20XX-1. (History: 20-3-106, MCA; IMP, 20-9-329, MCA; NEW, 2006 MAR p. 3070, Eff. 12/22/06; AMD, 2008 MAR p. 1692, Eff. 8/15/08.)

10.21.204 AMERICAN INDIAN ACHIEVEMENT GAP PAYMENTS -

GENERAL FUND (1) The Superintendent of Public Instruction will determine and report the American Indian achievement gap payment for each school district by March 1 for the ensuing school year.

(2) The number of students used to determine the payment for FY 20XX+1 will be the number of American Indian students enrolled in the district in grades K-12 as reported on the fall enrollment count submitted by the district to the Superintendent of Public Instruction in FY 20XX. Students reported as not enrolled but receiving special education services and students who were aged 19 or older on or before September 10 of the school year of the count date will not be counted for purposes of this payment.

(3) The Superintendent of Public Instruction will provide an opportunity for district officials to review the enrollment information submitted on the fall enrollment report. Changes to the enrollment report information used for the American Indian achievement gap payment will not be accepted after December 31 except in cases of significant reporting error, as determined by the Superintendent of Public Instruction.

(4) Payments will be distributed to school districts by the Superintendent of Public Instruction on the schedule for BASE aid distributions provided in 20-9-344, MCA. (History: 20-3-106, MCA; IMP, 20-9-330, MCA; NEW, 2006 MAR p. 3070, Eff. 12/22/06; AMD, 2008 MAR p. 1692, Eff. 8/15/08.)