

County ANB Calculation

February 2009

By Janelle Graybeal



Montana Office of Public Instruction
Denise Juneau, Superintendent opi.mt.gov

Montana Code Annotated - 2007

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20-9-151. Budgeting procedure for joint districts. (1) The trustees of a joint district shall adopt a budget according to the school budgeting laws and send a copy of the budget to the county superintendent of each county in which a part of the joint district is located. After approval by the trustees of the joint district, the final budgets of joint districts must be filed in the office of the county superintendent of each county in which a part of a joint district is located.

(2) The county superintendents receiving the budget of a joint district shall jointly compute the estimated budget revenue and determine the number of mills that need to be levied in the joint district for each fund for which a levy is to be made. **The superintendent of public instruction shall establish a communication procedure to facilitate the joint estimation of revenue and determination of the tax levies.**

(3) After determining, in accordance with law, the number of mills that need to be levied for each fund included on the final budget of the joint district, a joint statement of the required mill levies must be prepared and signed by the county superintendents involved in the computation. A copy of the statement must be delivered to the board of county commissioners of each county in which a part of the joint district is located not later than the Friday immediately preceding the fourth Monday in August.

History: Ap. p. 75-6721 by Sec. 227, Ch. 5, L. 1971; amd. Sec. 12, Ch. 277, L. 1977; Sec. 75-6721, R.C.M. 1947; Ap. p. 75-6720 by Sec. 226, Ch. 5, L. 1971; amd. Sec. 11, Ch. 277, L. 1977; Sec. 75-6720, R.C.M. 1947; R.C.M. 1947, 75-6720, 75-6721; amd. Sec. 108, Ch. 584, L. 1999; amd. Sec. 8, Ch. 462, L. 2005.

Provided by Montana Legislative Services



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Denise Juneau, Superintendent opi.mt.gov

Pursuant to MCA 20-9-151(2), the Office of Public Instruction provides this form to the County Superintendents of Joint Districts as a communication tool. Boundaries of joint districts cross county boundaries. For taxation purposes, county officials need to know what percentage of the joint district their county supports. This form provides a format for the exchange of information between joint districts' county officials. **Please do not return this form to OPI.**

Due Dates:

Parts I & II Due **FROM** Non-Located County Superintendent **TO** Located County Superintendent.....**August 6**
Part III Due **FROM** Located County Superintendent **TO** Non-Located County Superintendent.....**August 10**

| I -- IDENTIFYING INFORMATION | | | Budget Year : 2008- 09 |
|------------------------------|-----------------------|-----------------------|--|
| District Name | Joint District Number | Legal Entity | <input type="checkbox"/> Elementary <input type="checkbox"/> High School |
| LOCATED County | NON-LOCATED County #1 | NON-LOCATED County #2 | |

II. -- NON-LOCATED COUNTY INFORMATION (Due to Located County Superintendent by August 6)

Taxable Valuation of District where school **IS NOT LOCATED** NON-LOCATED County #1 NON-LOCATED County #2
Dept of Revenue provides taxable value by the first Monday of August (20-9-122, MCA)

III. -- LOCATED COUNTY INFORMATION (Due to Non-Located County Superintendent by August 10)

ANB and Taxable Valuation

| ANB & TAXABLE VALUATION | LOCATED COUNTY Name | NON-LOCATED COUNTY #1 Name | NON-LOCATED COUNTY #2 Name | TOTAL JOINT DISTRICT |
|---------------------------------|------------------------|----------------------------------|----------------------------------|-------------------------|
| Average Number Belonging (ANB)* | | | | |
| District Taxable Valuation | | | | |

*Prorate ANB of joint district based on percentage of enrollment from each county.

IV. -- CERTIFICATION

| | |
|--|------|
| Signature, County Superintendent (Non-Located County #1) | Date |
| Signature, County Superintendent (Non-Located County #2) | Date |
| Signature, County Superintendent (Located County) | Date |



III. -- LOCATED COUNTY INFORMATION (Due to Non-Located County Superintendent by August 10)

ANB and Taxable Valuation

| ANB & TAXABLE VALUATION | LOCATED COUNTY _____ Name | NON-LOCATED COUNTY #1 _____ Name | NON-LOCATED COUNTY #2 _____ Name | TOTAL JOINT DISTRICT |
|---------------------------------|-------------------------------------|---|---|-------------------------|
| Average Number Belonging (ANB)* | | | | |
| District Taxable Valuation | | | | |

****Prorate ANB of joint district based on percentage of enrollment from each county.***



My Recommendation:

I recommend that Spring Enrollment Counts be used to calculate County ANB for the following reasons:

- 1) Budgeted ANB is based on the PY average enrollment or three-year average ANB (not ensuing year). Determining County ANB from enrollment records supporting the 3-yr average ANB would be inefficient and time consuming. In some cases, determining County ANB from enrollment records to support current ANB would also be inefficient. Spring Enrollment Reports are the most recent data to support the budgeted ANB.
- 2) Spring Enrollment Reports are verified by auditors. The data is substantiated. Enrollment reports taken at other dates (ie: end-of-year, ensuing year) are not verified or audited by an independent party.
- 3) Spring Enrollment Reports must be maintained by Districts for auditing purposes. Therefore, the reports are readily available to County Superintendents.



Example

GOOD TIMES K-12 PUBLIC SCHOOL DISTRICT #1
Sitting Pretty County
Enrollment as of February 2, 2009

| <u>Name</u> | <u>Grade Level</u> | <u>County of Residence</u> |
|-------------------------|--------------------|----------------------------|
| 1 Be Good, Johnny | 8 | Sitting Pretty |
| 2 Brown, Charlie | 8 | Getting By |
| 3 Come Lately, Johnny | 12 | Getting By |
| 4 Curious, George | 1 | Getting By |
| 5 Explorer, Dora | 3 | Sitting Pretty |
| 6 Gump, Forrest | 8 | Sitting Pretty |
| 7 Haskell, Eddie | 5 | Getting By |
| 8 Horrible, Harry | 7 | Sitting Pretty |
| 9 I Am, Sam | 12 | Sitting Pretty |
| 10 Menace, Dennis | 6 | Sitting Pretty |
| 11 Moody, Judy | 9 | Sitting Pretty |
| 12 Potter, Harry | 10 | Sitting Pretty |
| 13 Qew, Suzie | 2 | Sitting Pretty |
| 14 Quite Contrary, Mary | 10 | Sitting Pretty |
| 15 Raggedy, Ann | 5 | Getting By |
| 16 Simpson, Bart | 4 | Getting By |
| 17 Simpson, Lisa | 2 | Getting By |
| 18 Wonka, Willy | 11 | Sitting Pretty |



County ANB Calculation

Step 1 Determine Located and Non-located Enrollment:

| | | <u>EL</u> | <u>HS</u> |
|---------------------------------|----|-----------|-----------|
| Total Enrollment (Spring Count) | 18 | 12 | 6 |
| Located (Sitting Pretty County) | 11 | 6 | 5 |
| Non-located (Getting By County) | 7 | 6 | 1 |

Step 2 Calculate Percentage of Total Enrollment for Located and Non-located Enrollment:

Located: % of Total [11/18] -
61.11%

EL = [6/12] = 50%

HS = [5/6] = 83.33%

Non-located: % of Total [7/18] - 38.89 %

EL = [6/12] = 50%

HS = [1/6] = 16.67%



County ANB Calculation

Step 3 Apply Percentages to Budgeted ANB

Budgeted ANB 25

Located ANB [25 x 61.11%] = 15

EL = [19 x 50%] = 10*

HS = [6 x 83.33%] = 5

Non-located ANB [25 x 38.89%] = 10

EL = [19 x 50%] = 9*

HS = [6 x 16.67%] = 1

* ANB must be a whole number. Round Up or down to equal total ANB



Budget Report FY2009-10 01 Sitting Pretty 1234 Good Times K-12

Due Dates:

Board of Trustees adopts Final Budget on or before August 15th (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 5 days (MCA 20-9-131)

County Supt. transmits to County Commissioners, their approval needed by the 4th Monday in August (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before the 2nd Monday in September (MCA 20-9-134)

District ANB And Taxable Valuation

Taxable Valuation

| ANB | |
|---------|--------|
| EL | HS |
| * 19 | * 6 |

District:

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county retirement calculations)

Located - 01 Sitting Pretty

| |
|----|
| 10 |
| 9 |

| |
|---|
| 5 |
| 1 |

Non- located - 02 Getting By



III. -- LOCATED COUNTY INFORMATION (Due to Non-Located County Superintendent by August 10)

ANB and Taxable Valuation

| ANB & TAXABLE VALUATION | LOCATED COUNTY 01 Sitting Pretty | NON-LOCATED COUNTY #1 02 Getting By | NON-LOCATED COUNTY #2 _____ Name | TOTAL JOINT DISTRICT |
|---------------------------------|--|--|---|-------------------------|
| Average Number Belonging (ANB)* | 15 | 10 | | |
| District Taxable Valuation | | | | |

*Prorate ANB of joint district based on percentage of enrollment from each county.





**COUNTY TRANSPORTATION / RETIREMENT FUND
MILL LEVY CALCULATION WORKSHEET FY2009-10**

FP-10A
pg 1of2
Jun-08

Part I: Net District Requirements

Due: 2nd Monday in September
20-9-501 (11) MCA

| | |
|---------|----------------|
| Co # | 01 |
| Co Name | Sitting Pretty |

| District # | School District Name | LE # | *ANB | **Retirement Net Requirement | ***Transportation Net Requirement |
|---|----------------------|--------------|------|------------------------------|-----------------------------------|
| Elementary | | | | | |
| DO NOT REPORT K-12 IN ELEMENTARY SECTION | | | | | |
| A: Elem. Net District Requirements | | Total | 0 | \$0.00 | \$0.00 |

| High School | | | | | |
|--|-----------------|--------------|----|--------|--------|
| 01 | Good Times K-12 | 1234 | 15 | | |
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| | | | | | |
| A: H.S. Net District Requirements | | Total | 15 | \$0.00 | \$0.00 |

*Use final FY09 budget cover page & joint district FP-8a report for your county only. Total K-12 ANB (including elementary) is considered HS ANB for this line.

**Use final FY09 retirement fund budget , line 2240 & joint district FP-8a report. Also include coops' net requirements prorated between elementary and high schools here. A coop may either be listed as a separate district, or coop net requirements may be included in the net requirements of districts served by the coop. Coops serving several counties should be included here only for the portion of the coops' budget prorated among counties served (20-9-501(7,8)).

***Use final FY09 transportation fund budget, line 2220 & joint district FP-8a report.





**COUNTY TRANSPORTATION / RETIREMENT FUND
MILL LEVY CALCULATION WORKSHEET FY2009-10**

FP-10A

pg 1of2

Jun-08

Due: 2nd Monday in September
20-9-501 (11) MCA

Part I: Net District Requirements

Co #
Co Name

| District # | School District Name | LE # | *ANB | **Retirement Net Requirement | ***Transportation Net Requirement |
|---|----------------------|--------------|------|------------------------------|-----------------------------------|
| Elementary | | | | | |
| DO NOT REPORT K-12 IN ELEMENTARY SECTION | | | | | |
| A: Elem. Net District Requirements | | Total | 0 | \$0.00 | \$0.00 |

| High School | | | | | |
|--|-----------------|--------------|----|--------|--------|
| 01 | Good Times K-12 | 1234 | 10 | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| A: H.S. Net District Requirements | | Total | 10 | \$0.00 | \$0.00 |

*Use final FY09 budget cover page & joint district FP-8a report **for your county only**. Total K-12 ANB (including elementary) is considered HS ANB for this line.

**Use final FY09 retirement fund budget , line 2240 & joint district FP-8a report. Also include coops' net requirements prorated between elementary and high schools here. A coop may either be listed as a separate district, or coop net requirements may be included in the net requirements of districts served by the coop. Coops serving several counties should be included here only for the portion of the coops' budget prorated among counties served (20-9-501(7,8)).

***Use final FY09 transportation fund budget, line 2220 & joint district FP-8a report.



