10.10.303 COST ALLOCATIONS BETWEEN DISTRICTS

(1) In the event certain shared costs, such as administrative costs, curriculum coordinator salaries, school psychologist salaries, etc., cannot reasonably be identified directly to either the elementary district or the high school district or between funds within a district, the school district administration shall prepare a cost allocation plan for approval by the board of trustees prior to adoption of the final budget. The cost allocation plan should reasonably distribute such costs between districts and funds within a district, consistently from year to year. Shared costs shall be budgeted and accounted for in accordance with the cost allocation plan approved by the board of trustees.

(2) The following allocation bases shall be used to allocate shared costs:

(a) ANB or enrollment per district;

(b) full time equivalent (FTE) staff per district;

(c) FTE teaching staff per district;

(d) floor space occupied or space occupied over time per district;

(e) miles driven, student miles driven, driver hours per district;

(f) students served per district;

(g) taxable valuation per district; or

(h) time spent providing services.

(3) As provided by 20-6-506 , MCA, the cost of operating the junior high school must be prorated between the elementary district and the high school district on the basis of the ratio that the number of pupils of their district is to the total enrollment of the junior high school.

(4) As provided by 20-4-401 , MCA, whenever a joint board of trustees employs a person as the district superintendent under (2) and (3) , the districts shall prorate the compensation provided by the contract of employment on the basis of the number of teachers employed by each district.

Authorizing statute(s): 20-9-102, 20-9-201, MCA

Implementing statute(s): 20-9-102, 20-9-103, 20-9-201, MCA

History: NEW, 1990 MAR p. 717, Eff. 4/13/90; AMD, 1998 MAR p. 1719, Eff. 6/26/98.