**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.

**Authorizing statute(s):** 20-9-369, MCA

**Implementing statute(s):** 20-9-366, 20-9-367, 20-9-368, 20-9-369, 20-9-370, 20-9-371, MCA

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**History:** 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.