



Budget Timeline

FY 2027

Current Law	Description	MCA Statute(s)
June 30	Close of the fiscal year.	§20-1-301
Between July 1 and August 10	District clerk publishes one notice of date, time, and place of budget meeting.	§20-9-115
By 3rd Friday in July	OPI allocates annual statutory appropriation for technology fund.	§20-9-534(2)
By July 20	County treasurer provides bond, endowment fund and cash balances information for school trustees' financial summary (TFS) and cash balances for county school funds supported by countywide levies.	§20-9-121(1),(2),(3) §20-9-604(4)
By 1st Monday in August	Department of Revenue delivers taxable valuation information to county superintendent.	§20-9-122
Not later than August 15	Trustees report annual financial activities of each fund maintained by the district to the county superintendent.	§20-9-213(6)
Not later than August 15	Annual fiscal reports for joint school districts must be submitted to the county superintendent of each county in which part of the joint district is situated.	§20-9-213(6)
August 15 (OPI form FP-8a due date)	Located and non-located counties exchange information between August 10 and August 15 in order to determine what percentage of the joint district their county supports.	§20-9-151
Before the 2nd Monday in August	County superintendent computes revenue available to finance the transportation budget.	§20-10-144
On or before August 20	Trustees meet to consider all budget information and any attachments required by law.	§20-9-131(1)
Not later than August 25, and before the computation of the general fund net levy requirement by the county superintendent	Trustees adopt final budget. Trustees of a joint district shall adopt a budget according to school budgeting laws and send a copy to the county superintendent of each county in which a part of the joint district is located.	§20-9-131(2) §20-9-151(1)

Current Law	Description	MCA Statute(s)
Within 3 days after final approval	Upon final approval, trustees deliver adopted budget, including amounts to be raised by tax levies, to the county superintendent.	§20-9-131(3)
On or before August 25 (OPI form FP-8b due date)	County superintendent in located county prepares and signs a joint statement of the required levies for joint districts (OPI form FP-8) and submits to county superintendent in non-located county.	§20-9-151(2)
By the later of 1st Tuesday in September or within 30 calendar days after receiving certified taxable values.	County superintendent reports levy requirements to the county commissioners 1. General Fund 2. Bus Depreciation Fund 3. Debt Service Fund 4. Building Reserve Fund 5. Non-Operating Fund 6. Technology Fund 7. Adult Education Fund 8. Transportation Fund 9. County Retirement Fund (county-wide levy) 10. County Transportation Fund (county-wide levy) 11. Levies for Joint Districts	1. §20-9-141(3) 2. §20-10-147(2) 3. §20-9-439(2) 4. §20-9-503(1) 5. §20-9-506(3) 6. §20-9-533(4) 7. §20-7-705(5) 8. §20-10-144(5) 9. §20-9-501(5)(b) 10. §20-10-146(3) 11. §20-9-151(3)
By the later of 1st Tuesday in September or within 30 calendar days after receiving certified taxable values.	County superintendent places the final adopted school budgets before the county commissioners.	§20-9-142
By the later of the 1st Thursday after the first Tuesday in September or within 30 calendar days after receiving certified taxable values	County commissioners shall fix tax levies.	§20-9-152
By the later of the 1st Thursday after the first Tuesday in September or within 30 calendar days after receiving certified taxable values	County commissioners of each county in which a part of a joint district is located shall fix and levy taxes on that portion of the joint district located in each board's county.	§20-9-152(1)

Current Law	Description	MCA Statute(s)
By the later of the 1st Thursday after the first Tuesday in September or within 30 calendar days after receiving certified taxable values	County commissioners levy community college mills.	§20-15-313
On or before September 15	County superintendent submits annual reports to OPI: (1) final budget for each district; (2) revenue amounts and levy requirement for county transportation and county retirement funds; (3) financial activities of each district of the county (TFS); and (4) other, as requested by OPI.	§20-3-209 §20-9-134(1)
On or before September 15	After final budget is adopted by trustees, the county superintendent completes all remaining portions of the budget forms and sends final budget to OPI.	§20-9-501(11) §20-10-146(4)
On or before September 15	County superintendent submits a report of the revenue amounts used to establish the levy requirements for county school funds supporting elementary and high school transportation and retirement obligations to OPI. (OPI form FP-10).	§20-3-209
By the 2nd Monday in September or within 30 calendar days after receiving certified taxable values.	County clerk and recorder reports mill levies to Dept. of Revenue	§15-10-305(1)
By the 2nd Monday in October	Department of Revenue completes the computation of taxes, fees, and assessments to be levied against the property and notifies the county clerk and recorder and county treasurer.	§15-10-305(2)
Within 10 days after receipt of the property tax record	County treasurer sends each taxpayer a written notice of taxes and assessments due for the current year. - One-half of all taxes levied and assessed is due on November 30 or within 30 days after the notice is postmarked. - One-half of the taxes levied and assessed is due on May 31	§15-16-101

Montana Code Annotated (MCA) outlines the deadlines specified in this timeline, and each reference to statute is hyperlinked in the table below. Per the General Provisions in [§1-1-307, MCA](#), whenever a deadline (act) is appointed by law or contract to be performed upon a particular day, which day falls upon a holiday or a Saturday, such act may be performed upon the next business day with the same effect as if it had been performed upon the day appointed.