READ BEFORE STARTING

1. This presentation is intended as a time line, a process explanation, as well as guidance for staff and interested field members
2. The target audience(s) for this presentation is: OPI staff, other agency staff, county staff, school district staff, and other concerned organizations
3. The tabs across the top edge are color coded along with colored arrows & other highlights correspond to the intended audience.

Title	Sub-Parts	Timeline	District	County	OPI	Programming	Statute	Notes	Collected Data

1. Subsidy per Mill Calculation

Note that a series of titles will be collected in the "Collected Data" column for explanation of use further down in the presentation

1. Subsidy per Mill Calculation

Title	Sub-Parts	Timeline	District	County	OPI	Programming	Statute	Notes	Collected Data

START

1. Subsidy per Mill Calculation

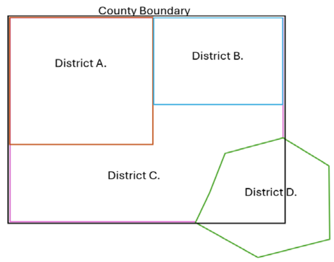
Timeline — OPI — Notes

DOR TV → December 1 → OPI to enter data to the MAEFAIRS System — 20-9-369(3), MCA

The department of revenue (DOR) shall provide the superintendent of public instruction by December 1 of each year a final determination of the taxable value of property within each school district and county of the state reported to the department of revenue based on information delivered to the county clerk and recorder as required in 15-10-305

December to March — 20-9-367, MCA

PY BASE Levy Area — PY = Prior Year, BASE levy area is equal to **35.3% of the PER-ANB and Basic Entitlements** and **40% of the Special Education Allowable Cost Payment** split by Elementary & HS portions. This BASE area is then totaled (rolled up) by county including consideration of joint districts.



RE: K12 District C. Below

Programming

Example for Elementary:

A.	B.	C.	D.	E.	F.	G.	J.
		35.3% of Per&Basic	40% of SPED	Total (C. + D.)	DOR TV	Co. TV / Co. Levy Area (F. / E.)	Subsidy / mill
District A.	Elementary	$5,000	$200	$5,200			
District B.	Elementary	$7,000	$250	$7,250			
District C.*	**K-12**	**ELEM PORTION $8,000**	**ELEM $270**	$8,270			
District D.	Elementary Joint	Co. ANB X Amt. = 4,000	$180	$4,180			
County Total				$24,900	600,000	24.10	1,724 ((E. X I.) - F.)/1000)

1. Co Subsidy per Mill

						I.
						Statewide
Statewide	Statewide Elem	$2,800,000	$200,000	$3,000,000	1,000,000	93.33 (F. / E.) X H.

H. Multiplier % 280

*Per-ANB & Basic rates in 20-9-306, MCA & can be calculated separately for EL & HS Levels
SPED Allowable Cost Payment for IBG & RSBG can be calculated by level based on budget unit.
Disproportionate cost is separated based on the ratio of ANB in the Elem & HS level

Notes

Where can a district or county review this:
School Finance Asset Manager

OPI

The following is a screenshot of the lower portion of page two of any Preliminary Budget Data Sheet (PBDS) with suggested early markup changes

11. From PBDS page 2.
Debt Service Fund and County Retirement GTB:

		Elementary	High School
County			
a.	Tax Year 2024 County Taxable Value	66,845,664	66,845,664
b.	FY 2025 County ANB	956	470
c.	County Retirement Mill Value per ANB	69.92	142.22
District			
~~d~~f.	Tax Year 2024 District Taxable Value	N/A	20,423,235
~~e~~g.	FY 2025 District Budget Limit ANB	N/A	82
~~f~~h.	District Debt Service Mill Value per ANB	N/A	249.06
Statewide			
~~g~~i.	Statewide Retirement Mill Value per ANB	78.62	182.48
~~h~~j.	Debt Service Assistance Mill Value per ANB	58.24	135.17

d. County General Fund BASE GTBA Area [this is 0140 Elem or 0141 HS, but after it is summed and adjusted for joint districts] as explained in D.
e. County TV per General Fund BASE Area [a. / d. = this value printed here] like A. above
k. Statewide General Fund BASE Value [(a. from above but totaled for the state / d. from above but totaled for the state) X statewide multiplier (to be determined and saved as a stored value on a constant values table)] like E. above

Notes
Comments to the left are copied from a separate and different job request, and do NOT refer to any part of this presentation

2. Collection Of the FP_6b Data

Timeline — Reporting of FP_6b FYE — County → 20-9-121 & 20-9-134, MCA — OPI Update Forms

Notes
Location of FP_6b Fillable Form for County Use
County
This step is discussed because of the Year End Fund Balance used in a further step

Completion and submission as close to the end of the FY as possible to determine an accurate Year End Fund Balance (FYE)

This is a picture of the excel available on the website and will be adjusted with the two new county GF BASE funds

County Name: Contact Name & Phone#:	FY26 TREASURER'S REPORT OF COUNTY WIDE SCHOOL & STATE FUNDS YEAR END TOTALS							
FY26 TOTALS		All Funds 22 Mills High School Equalization	All Funds 33 Mills Elementary Equalization	County Transportation 7820	High School Retirement 7830	Elementary Retirement 7840	Elem Gen Fund BASE	HS Gen Fund BASE
CASH BALANCE - July 1, 2025	001	0.00	0.00	0.00	0.00	0.00		

The picture below is from the OPI County data base where the excel data provided to the OPI is first reviewed and then entered here.

Enter FP6b

You are a read only user and do not have access to change items on this screen.

State Fy: 2025 **County:** Beaverhead

Filter By Category: **Report Line #:** Apply Filter

Category	Report Line #	HS Co Equal	EL Co Equal	Co Trans	HS Ret	EL Ret	HS GF BASE	EL GF BASE
CASH BALANCE - July 1	001	$47,149.52	$70,724.27	$103,817.68	$210,332.58	$244,332.53		
311010 County - Real Property Tax	110	$789,879.14	$1,184,818.86	$84,687.00	$225,369.05	$321,058.51		
311021 County - Personal Property Tax, Mobile Homes	115	$1,882.65	$2,823.95	$306.36	$865.48	$1,193.62		
311022 County - Personal Property Tax, All Other	120	$5,165.19	$7,747.81	$946.14	$2,712.44	$3,711.66		
312000 County - Penalties and Interest on Delinquent Taxes	142	$5,699.35	$8,548.92	$883.34	$2,454.83	$3,411.51		
333010 Federal Forest Reserve	150	$11,642.36	$17,463.54	$1,217.16	$3,222.82	$4,604.02		
335300 State Guaranteed Tax Base (GTB) Subsidy	175				$221,150.31	$295,710.91		
Submitted to Dept. of Revenue	210	$781,568.18	$1,172,352.32					
Paid to Schools (See Instructions)	220			$160,200.60	$654,127.52	$858,042.21		
OPI Entry - Taylor Grazing (Equalization Share)	400		$26,363.92					

1. Co Subsidy per Mill
2. FP_6b for Year End FB

	Timeline	County	OPI		Notes
3. County Exchange of FP_8a	August	County to Complete	Update form	20-9-151, MCA	Joint District Basic Data FP8a
County Exchange of FP_8b Data	August	County to Complete	Update form		Joint District Tax Levy Summary FP-8b

This is a segment from the FP_8a

Parts I & II Due **FROM** Non-Located County Superintendent **TO** Located County Superintendent............**August 10**
Part III Due **FROM** Located County Superintendent **TO** Non-Located County Superintendent..................**August 15**
****Due to District Clerks of Located & Non-located Counties FROM County Superintendent..............August 15**

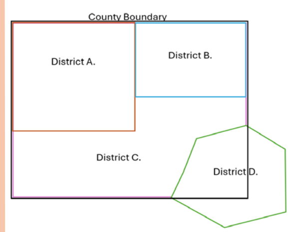
I -- IDENTIFYING INFORMATION | **Budget Year: 2026**

District Name	Joint District Number	Legal Entity	☐ Elementary ☐ High School
LOCATED County	**NON-LOCATED County #1**		**NON-LOCATED County #2**

II. -- NON-LOCATED COUNTY INFORMATION (Due to Located County Superintendent by August 10)

	NON-LOCATED County #1	NON-LOCATED County #2
Taxable Valuation of District where school **IS NOT LOCATED** .... 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 15)



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. District clerks must use for budget entry.

IV. -- CERTIFICATION

1. Co Subsidy per Mill
2. FP_6b for Year End FB
3. County FP_8a Joint

	Timeline	District	County	OPI		Notes
4. Assessor TV	First Monday in August				15-10-202, MCA	Form AB-72T

Assessor Taxable Values are released to districts counties and the OPI. OPI enters these to the MAEFAIRS system separate from districts
Districts also separately enter the TV to the MAEFAIRS system providing a certain level of verification
Couties should be aware and review this same TV for mills determination
This is the TV that is used for determining mills for both district & county funds (One mill is equal to Taxable Valuation X 0.001)
Below is a picture of the first four lines on the Assessor AB-72T form

Certified values are now available online at property.mt.gov/cov

1. 2024 Total Market Value[1]..	$	1,102,894,009
2. 2024 Total Taxable Value[2]..	$	16,816,151
3. 2024 Taxable Value of Newly Taxable Property..	$	360,341
4. 2024 Taxable Value less Incremental Taxable Value[3]................................	$	16,816,151

Timeline	District
3rd week of July Sept 15th	

Notes

The following are a few MAEFAIRS screens focused on data needed to calculate the requirements of HB 156

Districts enter the TV from the AB-72T form
Joint District enter ANB from the county signed and approved FP_8a form

Taxable Valuation

Fiscal Year: 2027 LE: Three Forks Elem - 0360

Add New Taxable Value

There are no taxable values entered for this LE.

Total ANB:
EL ANB: 551
HS ANB:

County: Broadwater Taxable Value: EL ANB: HS ANB Save Cancel

Broadwater
Gallatin
Jefferson

If you ha[...]ns about taxable valuation, contact School Finance at (406) 444-3096 or OPISchoolFinance@mt.gov.

1. Co Subsidy per Mill
2. FP_6b for Year End FB
3. County FP_8a Joint
4. Assessor TV

5. MAEFAIRS Data Collection

Timeline	District
3rd week of July	
Sept 15th	

Districts enter board approved budgets & Non-Levy Revenues used to support the budget along with the Unreserved fund balance (UFBR). which flows across from the TFS side of the MAEFAIRS system.

Budget Limits | Reserves | Revenues | Flexible Non-Voted Levy Authority | Summary | Prin

Fund Balance: 329,689.00
TIF Fund Balance: 0.00

Add A New Budget Record

Other Revenues:

Budget Code	Amount	Calculated	
1320 Tuition from School Districts Within State	20,612.29	No	Select
1510 Interest Earnings	27,176.09	Yes	
3110 Direct State Aid	1,797,141.15	Yes	
3111 Quality Educator	343,950.36	Yes	
3112 At Risk Student	10,293.60	Yes	
Total Other Revenues	3,346,839.53		

1 2

Reappropriated Fund Balance:

Budget Code	Amount	Calculated
0971 Remaining Fund Balance Available	0.00	Yes
Total Unreserved Fund Balance Reappropriated	0.00	

Taxes:

Budget Code	Amount	Calculated
1110 District Tax Levy	721,004.87	Yes

1. Co Subsidy per Mill
2. FP_6b for Year End FB
3. County FP_8a Joint
4. Assessor TV
5. MAEFAIRS Collection

6. Determine Final District Requirement

Programming HB 156(2025) Notes

The OPI will make programming changes to determine an "adjusted BASE requirement area". This was previously known as the GTB area, and was funded with GTB & Local Levy at the district level. This "NEW" district "requirement" will be passed to the county as per HB 156.

One suggested method is outlined in the programming model under tabs Phase_2_BASEReqAreaState, Phase_2_RequirementsByDistrict
A condensed example is provided below:

((Per-ANB + Basic Entitlement) X 35.3%) + (SPED Allowable Cost Payment X 40%) = Unadjusted Requirement
This value is separate for Elem & HS & Data is for the current budget year.

		A.		B.	C.		D.	E.
		Per-ANB+Basic	X	35.3%	SPED	X	40%	TOTAL (B. + D.)
Example K-12:	EL	1000		353.00	500		200	553.00
	HS	500		176.50	240		96	272.50

Total all Budgeted NLR supporting the BASE area + UFBR
Separating K-12 districts is completed just as its is currently performed for current district GTB & BASE levy which is determined in the ratio of unadjusted BASE requirement area EL & HS.

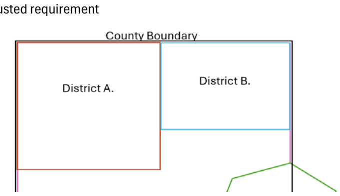
		F.	G.	H.	I.	J.
		% to split NLR & FBR EL / (EL + HS)	NLR $100 X F.%	UFBR $120 X F.%	NLR & UFBR Total (G. + H.)	Final District Adj. Requirement (E. - I.)
Example K-12:	EL	67%	66.99	80.39	147.38	405.62
	HS	33%	33.01	39.61	72.62	199.88

Notes
UFBR = Unreserved Fund Balance Reappropriated
NRL = Non-Levy Revenue

1. Co Subsidy per Mill
2. FP_6b for Year End FB
3. County FP_8a Joint
4. Assessor TV
5. MAEFAIRS Collection

Programming Notes
This step is out of sequence and should fit in below

Keep in mind that all districts in the county will need to be totaled including that the adjusted requirement will need to be split up for joint districts based on the ANB agreed to on the FP_8a
Suggested programming see HB 156 programming model tabs
Phase_2_Req_Roll_Up_Part_1 & Phase_2_Req_Roll_Up_&_Final



1. Co Subsidy per Mill
2. FP_6b for Year End FB
3. County FP_8a Joint

District C.

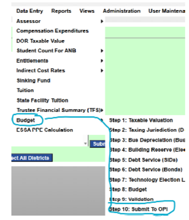
District D.

- 4. Assessor TV
- 5. MAEFAIRS Collection
- 6. Final Requirement

7. Collection of FP_10a Data | Timeline | District | County | OPI | 20-3-209 & 20-9-134, MCA | Notes

MAEFAIRS Open

Districts Enter Budget Data to the MAEFAIRS system



Districts will submit the final budget to the OPI before Sept 15

Although a County can begin earlier: Once ALL districts (Including Joints) have submitted the county can complete the FP10a

A. When district's submit the final budget the adjusted requirement will/should show in the OPI County system as the requirement.

Programming

Here's a screenshot of the county system currently

Note: most of this data is stored to tblCoFp10aNetRequirements

NEW COLUMNS COMING

EL Net Requirements | HS Net Requirements | Anticipated Revenues | Part I

LE	ANB	Transportation	Retirement	General BASE	Submit ID	HS GF BASE	EL GF BASE
Grant Elem	6	$0.00	$13,769.79	0000.00	0003-84445509		
Dillon Elem	799	$0.00	$913,951.00	0000.00	0005-53226415		
Wise River Elem	6	$91.25	$5,172.01	0000.00	0007-56284385		
Wisdom Elem	10	$0.00	$11,081.83	0000.00	0010-79160657		
Polaris Elem	7	$0.00	$4,556.48	0000.00	0012-94992788		
Jackson Elem	5	$132.78	$9,865.31	0000.00	0014-10824919		
Reichle Elem	17	$5,300.03	$22,951.10	0000.00	0015-34575433		

- 1. Co Subsidy per Mill
- 2. FP_6b for Year End FB
- 3. County FP_8a Joint
- 4. Assessor TV
- 5. MAEFAIRS Collection
- 6. Final Requirement

Notice the submit ID on the right. This number needs to match the submit ID on the budget the district is required to provide to the county. County effort should be made to verify that the number matches in both locations before proceeding with the FP_10a processing

Collection Of the FP_10a Data | County | Programming

This section is for entering any estimated county level NLR.

Note: most of this data is stored to tblCoFp10aAnticipatedRevenues

B.

EL Net Requirements | HS Net Requirements | Anticipated Revenues | Part I | Part II | Part III | Part IV

Add New Anticipated Revenue

Category	Transportation	HS Retirement	EL Retirement	HS General BASE	EL General BASE
	0.00	0.00	0.00	0000.00	0000.00
	$0.00	$0.00	$0.00	$0,000.00	$0,000.00

- 314200 County - Coal Gross Proceeds
- 333010 Federal Forest Reserve
- 333040 Federal Pymts in Lieu of Taxes (PILT)
- 335065 Montana Oil & Gas Production Tax
- 371000 County - Investment Earnings
- 999998 Other -Miscellaneous

Collection Of the FP_10a Data | County | Programming

C. This screen is where the county will carry the Year End Fund Balance from the FP_6b to fund the ensuing year's county fund. (Reserves are not permissible)

Note: most of this data is stored to tblCoFp10aCounty

EL Net Requirements | HS Net Requirements | Anticipated Revenues | Part I | Part II | Part III | Part IV

Part I:	Transportation	HS Retirement	EL Retirement	HS General-BASE	EL General-BASE
A. Net District Requirements	188,068.29	654,127.52	858,042.21		
B. Total County Anticipated Revenues	0.00	0.00	0.00		
C. Fund Cash Balance (from County Treasurer)	103,817.68	210,332.58	244,332.53		
D1. Cash Obligated - otherwise unavailable	0.00	0.00	0.00		
D2. Reason for Obligation (ie: Undistributed Reimbursement to Schools)					
E. Cash Available for Reappropriation	103,817.68	210,332.58	244,332.53		
F. Net County Requirement	84,250.61	443,794.94	613,709.68		

- 1. Co Subsidy per Mill
- 2. FP_6b for Year End FB
- 3. County FP_8a Joint
- 4. Assessor TV
- 5. MAEFAIRS Collection
- 6. Final Requirement

Collection Of the FP_10a Data | County | Programming

D. Notice the new rows and columns Programming still to come

EL Net Requirements | HS Net Requirements | Anticipated Revenues | Part I | Part II | Part III | Part IV

Part II: County Guaranteed Tax Subsidy (GTB) per Mill	Transportation	HS Retirement	EL Retirement	HS General-BASE	EL General-BASE
G. Total County Taxable Valuation	36,585,134.00	36,585,134.00	36,585,134.00		
H. County Taxable Valuation per mill (G x .001)	36,585.13	36,585.13	36,585.13		
I. Total Current Year County ANB		412.00	864.00		
J. Statewide GTB mill value per ANB		182.09	78.00		

- 1. Co Subsidy per Mill

K. OPI Certified County GTB mill value per ANB	93.95	38.66
L. State Retirement GTB subsidy aid per mill (J - K)	88.14	39.34
M. County Retirement GTB subsidy aid per mill (L x I)	36,313.68	33,989.76
N. Statewide-BASE GTB mill value		
O. OPI Certified County BASE GTB mill value		
P. State General-BASE GTB subsidy aid per mill		
Q. County General-BASE GTB subsidy aid per mill		

2. FP_6b for Year End FB
3. County FP_8a Joint
4. Assessor TV
5. MAEFAIRS Collection
6. Final Requirement

N.	See step 1 (I.). near the beginning of this presentation.	= (Statewide F. / Statewide E.) X Multiplier H.
O.	See step 1(G.). near the beginning of this presentation.	= (County F. / County E.)
P.	May not be required	
Q.	See step 1(J.). near the beginning of this presentation.	= ((County E. X N from the line above.) - County F.) X 0.001

Picture of step 1. for reference

Example for Elementary:

A.	B.	C.	D.	E.	F.	G.	J.	
		35.3% of Per&Basic	40% of SPED	Total (C. + D.)	DOR TV	Co. Subsidy / Mill (F. / E.)	Subsidy / mill	
District A.	Elementary	$5,000	$200	$5,200				
District B.	Elementary	$7,000	$250	$7,250				
District C.*	**K-12**	**ELEM PORTION $8,000**	**ELEM $270**	$8,270				
District D.	Elementary Joint	ANB in County X Amt. =	$180	$4,180				
County Total				$24,900	600,000	24.10	1,724	((E. X I.) - F.)/1000)
						I. Statewide		
Statewide	Statewide Elem	$2,800,000	$200,000	$3,000,000	1,000,000	93.33	(F. / E.) X H.	
				Multiplier %	H. 280			

Programming

Collection Of the FP_10a Data

E.

EL Net Requirements | HS Net Requirements | Anticipated Revenues | Part I | Part II | Part III | Part IV

Part III: Mill Levy Calculation	Transportation	HS Retirement	EL Retirement	HS General-BASE	EL General-BASE
R. Adjusted County Taxable Valuation per mill (H + M)	36,585.13	72,898.81	70,574.89		
S. Number of Mills Required (F / N)	2.30	6.09	8.70		

OPI Programming Note:
For the new columns R. will need adjustments
For the new columns S. will need adjustments

Programming

R. = (36,585,134 X 0.001) + 33,990 = 70,574.89
R for GF BASE = (H +Q)
R = (Co Taxable Value X 0.001) + Co GTB Subsidy per Mill = Adjusted County Taxable Valuation per Mill
S. = 613,709.68 / 70,575 = 8.70
S. = for GF BASE = (F. / R.)
S. = Net County Requirement / Adjusted County Taxable Valuation per Mill = Number of Mills Required

Collection Of the FP_10a Data

County

F. Summary & Reconciliation

EL Net Requirements | HS Net Requirements | Anticipated Revenues | Part I | Part II | Part III | Part IV

Part IV: Revenue Calculation and Reconciliation	Transportation	HS Retirement	EL Retirement	HS General-BASE	EL General-BASE
T. Non-Levy Revenue (B)	0.00	0.00	0.00		
U. Cash Available for Reappropriation (E)	103,817.68	210,332.58	244,332.53		
V. State GTB Subsidy (M x S) or (Q x S)		221,150.31	295,710.91		
W. County Mill Levy (H x S)	84,145.80	222,803.44	318,290.63		
X. Total Revenues (T + U + V + W should be close to A)	187,963.48	654,286.33	858,334.07		

Notice that this tab is a summary of the county revenues available to support the county budget requirement.

Collection Of the FP_10a Data

G. Submission of FP_10a

Enter FP10a

State FY: 2026 County: Big Horn Submit

Press a button below to select the section.

EL Net Requirements | HS Net Requirements | Anticipated Revenues | Part I | Part II | Part III | Part IV

Add New EL Net Requirement Revenue

LE	ANB	Transportation	Retirement	General BASE	Submit ID
Spring Creek Elem	6	$2,062.50	$15,000.00	0000.00	0020-59898118
Pryor Elem	77	$2,573.84	$192,663.75	0000.00	0021-78192435
Hardin Elem	1,263	$187,802.31	$1,760,000.00	0000.00	0023-68129859
Lodge Grass Elem	256	$8,662.50	$439,149.71	0000.00	0025-07388937
Wyola Elem	85	$3,822.50	$168,092.86	0000.00	0026-91680142
Part I A. Elementary	**1,687**	**$204,923.65**	**$2,574,906.32**	**$0,000.00**	

OPI

Notes

OPI staff: It is my understanding that districts have requested a published summary document.
This should be discussed but it might be a benefit to review the current FP_10a report and either publish it for district review or develop a new summary report
See the separate tab in this spreadsheet titled FP_10a_Report

Click other Tab

FP9 Processing

Timeline | County | OPI | Programming | Notes

September

Changes Needed are highlighted

After All District Budgets for the county are submitted and once the county has submitted the final FP_10a

The OPI creates an FP9 Mill approval form and emails it to the county

FY2025-26

01 Beaverhead

State Mills: 40.00 EL County Mills: 33.00 HS County Mills: 22.00 County Transportation Mills: 3.58 HS Retirement Mills: 10.00 EL Retirement Mills: 15.15

The mill levies for each fund, as submitted on the budget by the districts within the county, are prefilled in the table below. If the number of mills levied by the county commissioners is different than those provided, the certified mills for a given district should be entered in the space below the incorrect mill. If Submit ID does not match the county official copy, contact OPI.

District	Submit ID	01 General Fund Non-Iso	01 General Fund El Base	01 General Fund Hs Base	01 General Fund Over Base	10 Transp	11 Bus Depr	13 Tuition	17 Adult Ed	19 Non-Op	28 Tech	29 Flex	50 Debt Serv	61 Bldg Reserv
0003 Grant Elem-EL	0003-84445509	0.00	20.58	0.00	4.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0005 Dillon Elem-EL	0005-53226415	0.00	27.02	0.00	40.85	6.02	0.15	1.55	0.00	0.00	2.32	0.00	0.00	2.05
0005 Dillon Elem-EL	#10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21.86	0.00
0006 Beaverhead County H S-HS	0006-94150710	0.00	0.00	3.67	23.39	18.57	4.69	3.25	0.00	0.00	1.74	0.00	0.00	0.87
0006 Beaverhead County H S-HS	Series 2017	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.88	0.00
0007 Wise River Elem-EL	0007-56284385	0.00	8.71	0.00	10.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0009 Lima K-12 Schools-K12	0009-06655530	0.00	18.62	9.95	88.02	5.73	14.63	1.59	2.53	0.00	0.00	0.00	0.00	14.94
0010 Wisdom Elem-EL	0010-79160657	0.00	22.69	0.00	14.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0012 Polaris Elem-EL	0012-94992788	0.00	28.82	0.00	7.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0014 Jackson Elem-EL	0014-10824919	0.00	23.27	0.00	26.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0015 Reichle Elem-EL	0015-34575433	0.00	24.48	0.00	25.50	12.38	8.27	22.74	0.00	0.00	0.00	0.00	0.00	10.00

FP9 Processing County

Notes
Counties sign and return the signed FP9 form

FP9

LEVIED

FY2025-26

01 Beaverhead

	Printed Name	Signature	Date
County Clerk/Recorder:			
County Treasurer:			
County Superintendent:			

FP9 Processing OPI

Notes
Once the signed FP9 is received at the OPI it is reviewed and the checkbox shown below is checked
This checkbox is what generates the Retirement GTB Entitlement that flows to the OPI Payment system
This same programming might be applied to the new County GF BASE GTB

Fiscal Year: 2026 **County:** Beaverhead - 01 **County Mills View**

State Mills:	40.00
Elementary County Mills:	33.00
High School County Mills:	22.00
County Transportation Mills:	3.58
Elementary Retirement Mills:	15.15
High School Retirement Mills:	10.00
FP9 Accepted:	☑

Save

Payment	Timeline	District	County	OPI	20-9-344	Notes
	December May	Receipt Revenues For the Co.	Distribute BASE Aid to Districts	Distribute GTB		

State GTB is to be paid to counties
Counties are required to distribute District BASE GTB aid from the county fund set for the purpose and might be a combination of state paid GTB, county levied funds, NLR, & UFBR.
A new district General Fund revenue source code will be created for the purpose of receipting the funds.

END

Programming Note: This report will need to be adjusted

Preliminary

FY26 GTB Based on 2024 Taxable Value and FY2025 Budget Data

GTB LEVEL	ELEMENTARY	HIGH SCHOOL
2025 TAXABLE VALUE	4,719,109,385	4,719,109,385
2025 TAX INCREMENT	206,734,973	206,734,973
2025 NET TAXABLE VALUE	4,512,374,412	4,512,374,412
2025 GTB Aid Budget Area	269,958,933.47	153,110,589.72
2025 SPECIAL ED	30,698,414.81	10,600,824.85
2025 SPECIAL ED COOP	1,960,421.14	589,169.26
2025 GTB ANB	108,470	46,737

General Fund GTB Ratio for FY26

	ELEMENTARY	HIGH SCHOOL
262% of Net Taxable Value	11,822,420,959.44	11,822,420,959.44
GTB Aid Budget Area	269,958,933.47	153,110,589.72
40% of Special Ed	13,063,534.38	4,475,997.64
GTB Aid Budget Area +		

(40% of Special Ed)	283,022,467.85	157,586,587.36
General Fund GTB Ratio	41.77	75.02

Retirement GTB Mill Value per ANB for FY26				
		ELEMENTARY		HIGH SCHOOL
189% of Net Taxable Value		8,528,387,638.68		8,528,387,638.68
ANB		108,470		46,737
Taxable Value per ANB		78,624.39		182,476.15
	X	.001	X	.001
Retirement GTB Mill Value		78.62		182.48

Debt Service GTB Mill Value per ANB for FY26				
		ELEMENTARY		HIGH SCHOOL
140% of Net Taxable Value		6,317,324,176.80		6,317,324,176.80
ANB		108,470		46,737
Taxable Value per ANB		58,240.29		135,167.52
	X	.001	X	.001
Debt Service GTB Mill Value		58.24		135.17

COUNTY TRANSPORTATION / RETIREMENT FUND
MILL LEVY / GTB CALCULATION WORKSHEET - FP10a
FY2026

01 Beaverhead County

Elementary NET Requirement

LE	ANB*	Transportation**	Retirement***	District Submit ID
Grant Elem 0003	6	0.00	13,769.79	0003-84445509
Dillon Elem 0005	799	0.00	913,951.00	0005-53226415
Wise River Elem 0007	6	91.25	5,172.01	0007-56284385
Wisdom Elem 0010	10	0.00	11,081.83	0010-79160657
Polaris Elem 0012	7	0.00	4,556.48	0012-94992788
Jackson Elem 0014	5	132.78	9,865.31	0014-10824919
Reichle Elem 0015	17	5,300.03	22,951.10	0015-34575433
Part IA Elementary	**850**	**5,524.06**	**981,347.52**	

High School NET Requirement

LE	ANB	Transportation	Retirement	District Submit ID
Beaverhead County H S 0006	348	128,543.75	563,184.40	0006-94150710
Lima K-12 Schools 0009	56	9,549.28	98,851.08	0009-06655530
Part IA High School	**404**	**138,093.03**	**662,035.48**	

*Should match final FY2026 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.

**Should match final FY2026 transportation fund budget, line 2220 & joint district FP-8b report.

***Should match final FY2026 retirement fund budget , line 2240 & joint district FP-8b 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) MCA).

There are no anticipated revenues entered for this county

Part I	Transportation	High School Retirement	Elementary Retirement
A. Net District Requirements	143,617.09	662,035.48	981,347.52
B. Total CountyAnticipated Revenues	0.00	0.00	0.00
C. Fund Cash Balance (from County Treasure)	31,657.08	11,979.99	15,980.55
D1.Cash Obligated - otherwise unavailable	0.00	0.00	0.00
D2. Reason for Obligation (i.e. Undistributed Reimbursement to Schools)			
E. Cash Available for Reappropriation (C - D)	31,657.08	11,979.99	15,980.55
F. Net County Requirement (A - B - E)	**111,960.01**	**650,055.49**	**965,366.97**

Part II County Guaranteed Tax Subsidy (GTB) per Mill	Transportation	High School Retirement	Elementary Retirement
G. Total County Taxable Valuation	31,262,153.00	31,262,153.00	31,262,153.00
H. County Taxable Value per Mill (G x .001)	31,262.15	31,262.15	31,262.15
I. Total County ANB		404	850
J. Statewide GTB Mill value per ANB		182.48	78.62
K. OPI Certified County GTB Mill value per ANB		99.01	40.43
L. State Retirement GTB subsidy aid per Mill (J - K)		83.47	38.19

L. State Retirement GTB subsidy aid per Mill (J - K)	83.47	38.19
M. County Retirement GTB subsidy aid per Mill (L x I)	33,721.88	32,461.50

Part III Mill Levy Calculation	**Transportation**	**High School Retirement**	**Elementary Retirement**
N. Adjusted County Taxable Valuation per Mill (H + M)	31,262.15	64,984.03	63,723.65
O. Number of Mills required (F / N)	3.58	10.00	15.15

Part IV Revenue Calculation and Reconciliation	**Transportation**	**High School Retirement**	**Elementary Retirement**
P. Non-Levy Revenue (B)	0.00	0.00	0.00
Q. Cash Available for Reappropriation (E)	31,657.08	11,979.99	15,980.55
R. State GTB Subsidy (M x O)		337,218.80	491,791.73
S. County Mill Levy (H x O)	111,918.50	312,621.50	473,621.57
T. Total Revenues (P + Q + R + S) (should be close to A)	143,575.58	661,820.29	981,393.85

Links from Presentation;

School Finance Asset Manager

County

Joint District Basic Data FP8a

Joint District Tax Levy Summary FP-8b