HB156
Countywide Equalization of Mills

The Who, What and When

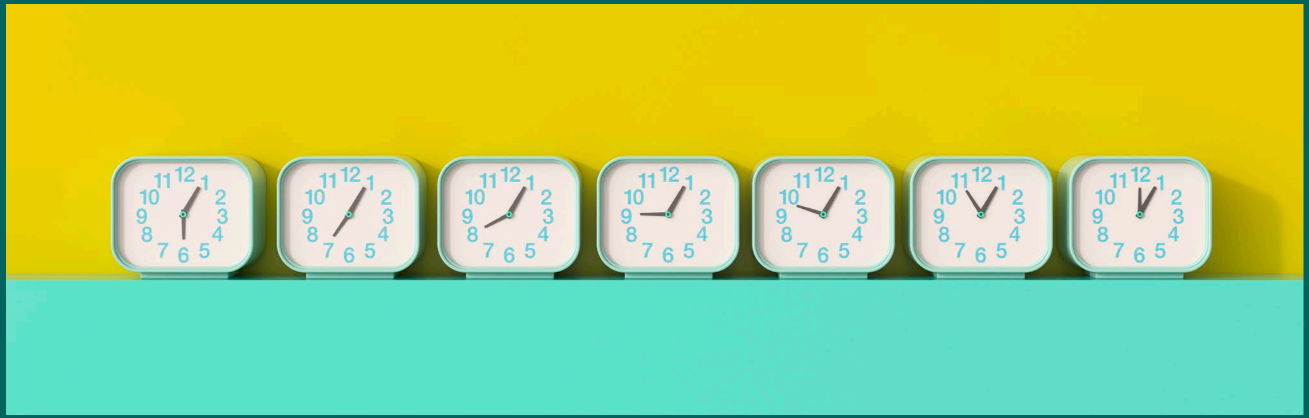
OFFICE OF PUBLIC INSTRUCTION
SUSIE HEDALEN, STATE SUPERINTENDENT

MONTANA ASBO
MASBO

Agenda

- The Budget Timeline Overview
- Communication Requirements
- The Calculations
- The Inputs
- Q&A (all topics)

The General Fund Budget Timeline



What to expect

A Year Long Process for Schools

- **August & Sept** — Updating Infinite Campus Data
- **October** — 1st Monday = Fall Count Day
- **31 Oct.** — Personnel Count
- **1 Dec.** — STARS Act Confirmation with OPI
- **15 Dec.** — Significant Enrollment Increase notification from OPI
- **February** — 1st Monday = Spring Count
- **1 Mar.** — Preliminary Data Sheets released
- **31 Mar.** — Notice of Intent of Non-Voted Levies
- **April** — Boards set levies amounts
- **May** — Levy Elections

June & July

June 30th

- Certifying Personnel in Infinite Campus
- Finishing End of Year Spending
- Should have all prior months to June in Balance with the Treasurer/Bank

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- July 20th – County treasurer to provide districts with ending cash balances
- July 1 to August 10th- Board Budget Meeting posted (meeting no later than Aug. 20)
- MAEFAIRS Opens – TFS & Budget

August is the Finish Line

1 Aug.	DOR will provide taxable values
15 Aug.	TFS must be turned into the County Superintendent
20 Aug.	Board Budget Meeting
25 Aug.	Completed Budget Submitted in MAEFAIRS

Wait, There's More

Tuesday

First Tuesday in Sept- County Sup will complete the levy requirements and provide it to the County Commissioners

Thursday

First Thursday after the First Tuesday- The County Commissioners shall fix tax levies

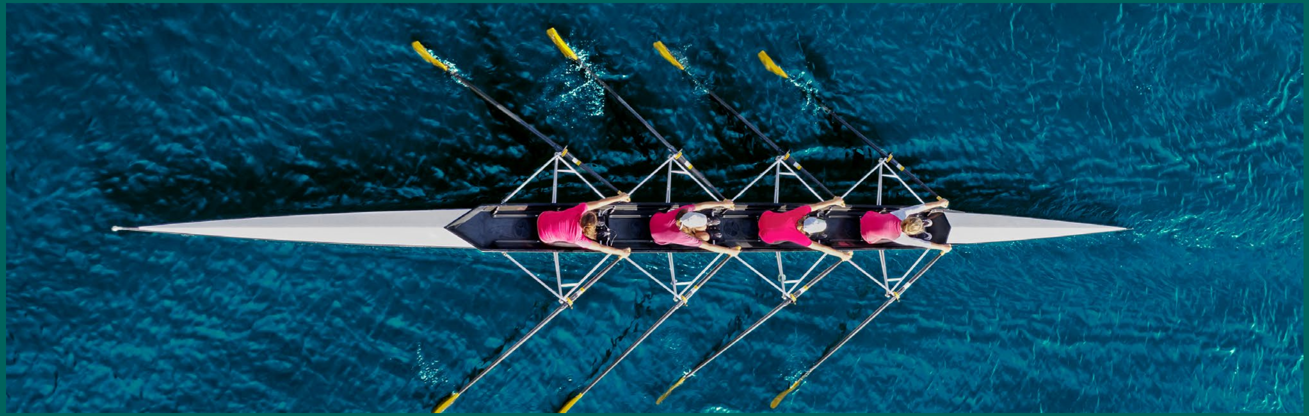
15 Sep.

County Sup will submit final budget and levy requirements to the OPI

Monday

2nd Monday in Sept- County Clerk and Recorder reports mills to the DOR

Communication Requirements



- The Budgeting Process is Now a Team Sport

The Players

The Treasurer's Office

The School District

The County Superintendents

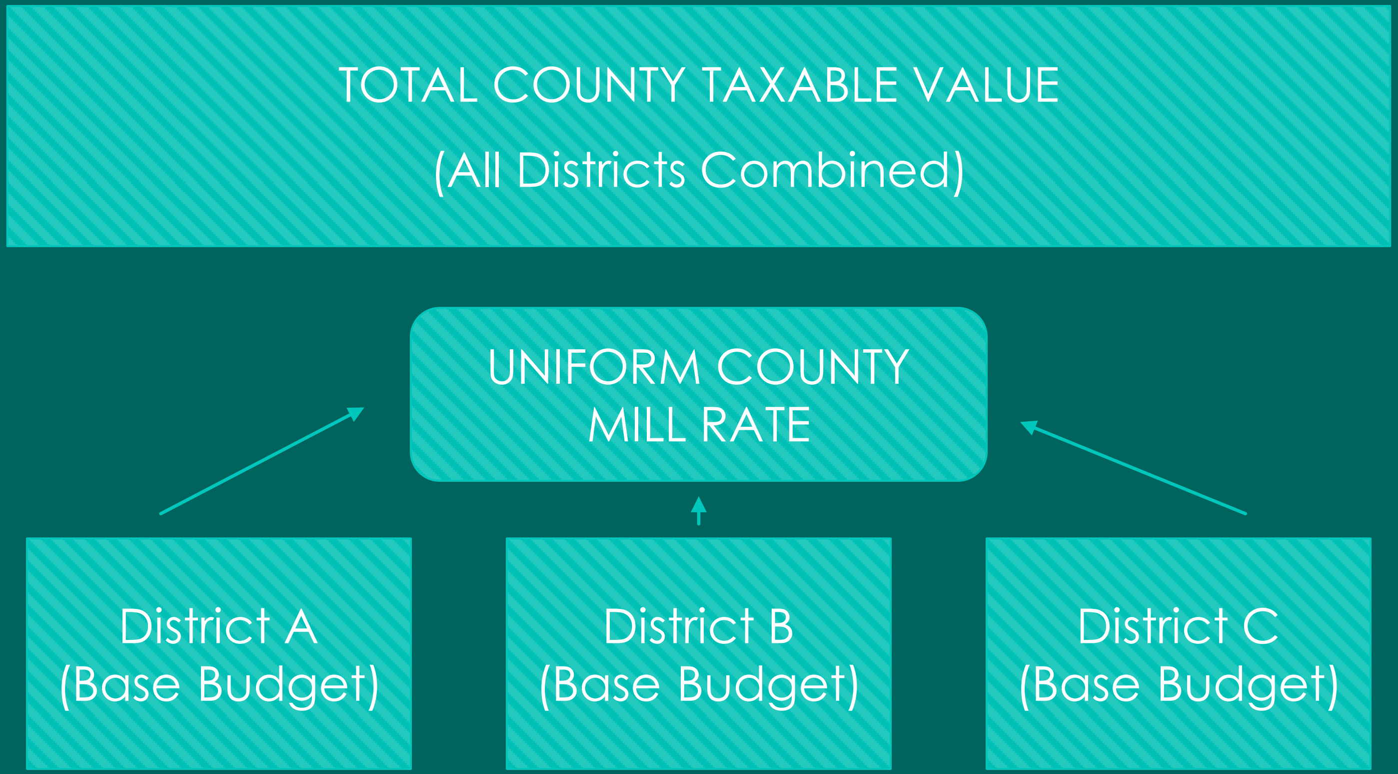
The OPI

Key Discussions for the Team

1. When will end of month cash reports be given to the District?
2. If a school makes a change to their budget, they need to communicate that to the County Superintendent ASAP.
3. When will distributions be made to the districts?
4. Feedback to OPI, SAM and MASBO so we can ensure that the process is working.

HB 156
Calculations and Inputs

What is Countywide Equalization



Preliminary Budget Data Sheet County Information

11. Debt Service Fund and County Retirement GTB:

		Elementary	High School
County			
a.	Tax Year 2024 County Taxable Value	66,537,118	66,537,118
b.	FY 2025 County ANB	1,004	478
c.	County Retirement Mill Value per ANB	66.27	139.20
d.	County General Fund BASE GTBA Area	2,880,424.03	2,154,862.59
e.	County TV per General Fund BASE Area	23.10	30.88
District			
f.	Tax Year 2024 District Taxable Value	23,745,573	N/A
g.	FY 2025 District Budget Limit ANB	334	N/A
h.	District Debt Service Mill Value per ANB	71.09	N/A
Statewide			
i.	Statewide Retirement Mill Value per ANB	78.62	182.48

j.	Debt Service Assistance Mill Value per ANB	58.24	135.17
k.	Statewide General Fund BASE Value	44.66	80.18

- GTBA or GTB: Guaranteed Tax Base Aid
- FP-6b: County Treasurer's Report of Countywide School Funds
- FP-10a: County Transportation/Retirement/General Fund Mill Levy and GTB Calculation Worksheet
- FP-9: Summary of District Mills and Countywide School Mills

County Process

- Treasurers complete the FP-6b and review with County Superintendent then send it to the OPI for reconciling
- District Budgets get submitted and send budget reports to County Superintendent

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- FP-10a process can be started, County Superintendent reviews and compares Budget reports to what is in the County Application
- FP-9 gets created and sent to counties for signatures from Treasurer, Superintendent, and County Clerk

FP-10a Data Entry Screens in the County Application

EL Net Requirements

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		
Red Lodge Elem	328	$8,621.21	$400,033.92	$880,943.36	0056-55465839		
Bridger K-12 Schools	0	$0.00	$0.00	$449,550.11	0059-87291370		
Joliet Elem	282	$15,243.94	$339,178.72	$775,193.89	0060-90800086		
Roberts K-12 Schools	0	$0.00	$0.00	$237,255.63	0069-22597648		
Fromberg K-12	0	$0.00	$0.00	$207,314.84	0072-09922009		
Belfry K-12 Schools	0	$0.00	$0.00	$169,979.62	0076-61993751		
Absarokee Elem	1	$93.46	$1,281.07	$2,644.73	0861-41539231		
Laurel Elem	22	$920.13	$21,942.60	$55,496.76	0970-64691992		
Luther Elem	8	$1,068.10	$17,525.33	$15,947.07	1231-31597481		
Part I A. Elementary	**641**	**$25,946.84**	**$779,961.64**	**$2,794,326.01**			

HS Net Requirements

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

Add New HS Net Requirement Revenue

LE	ANB	Transportation	Retirement	General BASE	Submit ID		
Red Lodge H S	183	$6,242.95	$267,427.68	$669,729.13	0057-35027729		
Bridger K-12 Schools	210	$13,750.00	$445,712.96	$306,615.65	0059-87291370		
Joliet H S	139	$13,520.01	$164,329.07	$541,456.50	0061-65646754		
Roberts K-12 Schools	112	$11,136.41	$153,750.51	$253,793.05	0069-22597648		
Fromberg K-12	90	$12,649.56	$284,834.77	$196,224.87	0072-09922009		
Belfry K-12 Schools	61	$14,345.49	$185,755.46	$174,873.69	0076-61993751		
Part I A. High School	322	$19,762.96	$431,756.75	$2,142,692.89			

What is the Net Requirement?

It is the amount needed to fill the BASE budget less any State payments and nonlevy revenues applied to the BASE budget.

It is calculated the same historically just now it is a lump sum passed through as a need to the county.

Anticipated Revenues

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		
333010 Federal Forest Reserve	$146.00	$981.00	$710.00	$0.00	$0.00	Edit	Delete
335065 Montana Oil & Gas Production Tax	$7,459.00	$37,693.00	$20,498.00	$0.00	$0.00	Edit	Delete
371000 County - Investment Earnings	$1,490.00	$324.00	$190.00	$0.00	$0.00	Edit	Delete
Part I B.	$9,095.00	$38,998.00	$21,398.00	$0.00	$0.00		

County Entry Screen

Part 1

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

Please verify the amount entered as the Cash Balance (Part I, Line C) for the Transportation OR High School Retirement OR Elementary Retirement is 0.

Save Part I

Part I:	Transportation	HS Retirement	EL Retirement	HS General-BASE	EL General-BASE
A. Net District Requirements	45,709.80	431,756.75	779,961.64	2,142,692.89	2,794,326.01
B. Total County Anticipated Revenues	9,095.00	38,998.00	21,398.00	0.00	0.00
C. Fund Cash Balance (from County Treasurer)	0.00	0.00	0.00	0.00	0.00
D1. Cash Obligated - otherwise unavailable	0.00	0.00	0.00	0.00	0.00
D2. Reason for Obligation (ie: Undistributed Reimbursement to Schools)					
E. Cash Available for Reappropriation	0.00	0.00	0.00	0.00	0.00
F. Net County Requirement	36,614.80	392,758.75	758,563.64	2,142,692.89	2,794,326.01

Part 2

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	67,965,821.00	67,965,821.00	67,965,821.00	67,965,821.00	67,965,821.00
H. County Taxable Valuation per mill (G x .001)	67,965.82	67,965.82	67,965.82	67,965.82	67,965.82
I. Total Current Year County ANB		322.00	641.00		
J. Statewide GTB mill value per ANB		182.48	78.62		
K. OPI Certified County GTB mill value per ANB		139.20	66.27		
L. State Retirement GTB subsidy aid per mill (J - K)		43.28	12.35		
M. County Retirement GTB subsidy aid per mill (L x I)		13,936.16	7,916.35		
N. Statewide-BASE GTB mill value				80.18	44.66
O. OPI Certified County BASE GTB mill value				30.88	23.10
P. State General-BASE GTB subsidy aid per mill				49.30	21.56
Q. County General-BASE GTB subsidy aid per mill				106,239.76	62,102.62

Part 3

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)	67,965.82	81,901.98	75,882.17	174,205.58	130,068.44
S. Number of Mills Required (F / N)	0.54	4.80	10.00	12.30	21.48

Part 4

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	0.00	0.00
U. Cash Available for Reappropriation (E)	0.00	0.00	0.00	0.00	0.00
V. State GTB Subsidy (M x S) or (Q x S)		66,893.57	79,163.50	1,306,749.05	1,333,964.28
W. County Mill Levy (H x S)	36,701.54	326,235.94	679,658.20	835,979.59	1,459,905.81
X. Total Revenues (T + U + V + W should be close to A)	36,701.54	393,129.51	758,821.70	2,142,728.64	2,793,870.09

When will you receive the payments?

In December and May just like with Retirement Payments

Questions?

Thank You

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