SUMMARY OF PROPOSED CHANGES TO COUNTY AND SCHOOL DISTRICT BUDGETING GUIDELINES

Current Law	HB47 Changes (proposed sponsor amendments in red)	Description	Affected Statute(s)	Comments
June 30	Same as current law	Close of the fiscal year.	20-1-301, MCA	For reference only.
Between July 1 and August 10	Same as current law	District clerk publishes one notice of date, time and place of budget meeting.	20-9-115	For reference only.
By July 20	Same as current law	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(5)	For reference only.
By 1st Monday in August	Same as current law	Department of Revenue delivers taxable valuation information to county superintendent.	20-9-122	For reference only.
Not later than August 15	Same as current law	Trustees report annual financial activities of each fund maintained by the district to the county superintendent.	20-9-213(6)	For reference only.
Not later than August 15	Same as current law	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)	
Before the 2nd Monday in August	Same as current law	County superintendent computes revenue available to finance the transportation budget.	20-10-144	For reference
On or before August 20	Same as current law	Trustees meet to consider all budget information and any attachments required by law.	20-9-131(1)	For reference

SENATE LOCAL GOVERNMENT
EXHIBIT NO. 2
DATE 2-4-2013
BILL NO. SB 23

SUMMARY OF PROPOSED CHANGES TO COUNTY AND SCHOOL DISTRICT BUDGETING GUIDELINES

Current Law	HB47 Changes (proposed sponsor amendments in red)	Description	Affected Statute(s)	Comments
June 30	Same as current law	Close of the fiscal year.	20-1-301, MCA	For reference only.
Between July 1 and August 10	Same as current law	District clerk publishes one notice of date, time and place of budget meeting.	20-9-115	For reference only.
By July 20	Same as current law	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(5)	For reference only.
By 1st Monday in August	Same as current law	Department of Revenue delivers taxable valuation information to county superintendent.	20-9-122	For reference only.
Not later than August 15 Not later than August 15	Same as current law Same as current law	Trustees report annual financial activities of each fund maintained by the district to the county superintendent. 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) 20-9-213(6)	For reference only.
Before the 2nd Monday in August	Same as current law	County superintendent computes revenue available to finance the transportation budget.	20-10-144	For reference only.
On or before August 20	Same as current law	Trustees meet to consider all budget information and any attachments required by law.	20-9-131(1)	For reference only.

Current Law	HB47 Changes (proposed sponsor amendments in red)	Description	Affected Statute(s)	Comments
Not later than August 25 and before the computation of the general fund net levy requirement by the county superintendent	Same as current law	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)	For reference only. For reference only.
Within 3 days after final approval	Same as current law	Upon final approval, trustees deliver adopted budget, including amounts to be raised by tax levies, to the county superintendent.	20-9-131(3)	For reference only.
August 10 (OPI form FP-8 due date) On or before August 25 (OPI form FP-8b due date)	Same as current law Same as current law	County superintendent receiving the budget of a joint district computes the estimated budget revenue and determine the number of mills that need to be levied in the joint district for each fund. Non-located county submits information to located county. 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)	For reference only.
By the later of 1st Tuesday in September or within 30 calendar days after receiving certified taxable values.	Same as current law	County superintendent reports levy requirements to the county commissioners - General fund - Bus depreciation reserve fund - Debt service fund - Building reserve fund - Non-operating fund - Technology fund - Adult education fund - Transportation fund - County Retirement fund (countywide levy) - County Transportation fund (countywide levy) - Levies for joint districts County superintendent places the final adopted school budgets before the county commissioners.	20-9-141(3) 20-10-147(2) 20-9-439(2) 20-9-503(1) 20-9-506(3) 20-9-533(4) 20-7-705(5) 20-10-144(5) 20-9-501(5)(b) 20-10-146(3) 20-9-151(3) 20-9-142	For reference only.

Current Law	HB47 Changes (proposed sponsor amendments in red)	Description	Affected Statute(s)	Comments
On or before August 1 of each year	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 fix salaries	7-4-2504	Proposed amendment is for consistency with related statutes that have the same due date.
By the later of the 2nd Monday in August or within 45 calendar days of receiving certified taxable values	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 hold hearing on preliminary budget	7-6-4024	Proposed amendment is for consistency with related statutes that have the same due date.
By the later of the 1st Thursday in September or within 30 calendar days after receiving certified taxable values	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.	7-6-4036	The 1st Thursday in September could conceivable fall before the commissioners receive the budgets (1st Tuesday in September)
By the later of the 1st Thursday in September or within 30 calendar days after receiving certified taxable values	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)	**Proposed amendment is for consistency with related statutes that have the same due date.**
By the later of the 1st Thursday in September or within 30 calendar days after receiving certified taxable values	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	**Proposed amendment is for consistency with related statutes that have the same due date**

Current Law	HB47 Changes (proposed sponsor amendments in red)	Description	Affected Statute(s)	Comments
By the later of the 2nd Monday in August or within 45 calendar days after receiving certified taxable values	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 estimate the cost of each established special district	7-11-1025	Proposed amendment is for consistency with related statutes that have the same due date.
By the 2nd Monday in September or within 30 calendar days after receiving certified taxable values.	Same as current law	County clerk and recorder reports mill levies to Dept. of Revenue	15-10-305(1)	For reference only.
On or before September 15 On or before September 15 On or before September 15	Same as current law Same as current law Same as current law	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. After final budget is adopted by trustees, the county superintendent completes all remaining portions of the budget forms and sends final budget to OPI. County superintendent submits a report of the revenues 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 20-9-134(1) 20-9-501(11) 20-10-146(4)	For reference only. For reference only. For reference only.
By the 2nd Monday in October	Same as current law	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)	For reference only.
Within 10 days after receipt of the property tax record	Same as current law	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	For reference only.