

**The Local Government Funding
and Structure Committee**

SIMPLIFICATION

In the
21ST CENTURY

Findings and Recommendations November 2000

“The collection and distribution system for these taxes and fees will be simple, efficient, accurate, and timely.”

REVENUE & TRANSPORTATION
INTERIM COMMITTEE
May 6, 2014
Exhibit 4

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SIMPLIFICATION

In the

21ST

CENTURY

Committee Authorized by the 1999 Legislature

DATE: October 6, 2000

TO: Governor Racicot
Representative John Mercer, Speaker of the House
Representative Emily Swanson, Minority Leader
Senator Bruce Crippen, President of the Senate
Senator Steve Doherty, Minority Leader

FROM: Representative Bob Story, Chairman
Harold Blattie, Vice Chairman

SUBJECT: Final Local Government Funding and
Structure Committee Report

We forward the following report from the Local Government Funding and Structure Committee established by Senate Bill 184 of the 1999 Legislature. The need for the committee was based on the prospect of an annual \$55 million property tax increase for local government and school budgets, which could occur if the SB184 reimbursements were allowed to sunset June 30, 2001, and the changes required to move all Montana governments toward the following SB184 vision.

We are dedicated to a partnership among state, county, city and school districts that is based on mutual trust and respect for local authority. This partnership will enable all governments to respond to the demands of their citizens in the 21st century through a revenue system that is simple, understandable, equitable, stable and adequate and through a revenue collections and distribution system that is simple, efficient, accurate and timely.

All governments and citizens deserve a revenue system that produces adequate and relatively constant revenue, treats individuals and businesses fairly, is easy for taxpayers to understand, minimizes administrative costs and has all economic activity and wealth contributing proportionally to support government service. A high quality revenue system is composed of taxes that complement one another

and the finances of both state and local governments. One especially important issue is the relationship of state and local taxing jurisdictions. State policy makers should consider how state tax decisions affect local governments, and local governments should consider how their budget decisions affect the taxpayer and the state revenue system. A high quality revenue system reflects the limitations and financial responsibilities state government places upon local government. State policy makers should be explicitly aware of the costs state mandates impose on local governments. Local government should have the authority to raise sufficient revenue to meet its obligations.

In working towards the vision and the concerns expressed, the committee established three primary goals.

1. Simplify billing, collection, accounting, distribution and reporting of all revenue
2. De-earmark revenue and eliminate expenditure mandates for local government
3. Create a rational, dependable, stable funding structure for cities and counties

Because the current Montana financial relationship among state, local and school finances is so complex and administratively cumbersome, the committee proposals require significant change from state agencies, counties, cities and schools. However, other than simplifying, de-earmarking, and removing limitations on local government, there is no intent to change the funding level or programs offered by any government entity. Due to de-earmarking, government entities may have more open revenue and budget reviews by the legislature and city and county commissioners.

A significant impact of the committee proposals is the trust that both state and local government officials must establish between themselves. The legislature will have less control over local government, and local government will have the right to receive an Entitlement Share of the general fund without specific revenue or expenditure requirements. Building this trust level will be a challenge. To expedite the trust building, local government audit provisions have been strengthened and local government financial laws have been revised to allow significantly more local financial flexibility and authority. The county and city treasurers become even more important to the local government officials. Their acceptance of the responsibility to account for all funds and establish accounting systems is very important to the trust building among all the state and local government entities. As the state gives more autonomy to local government, the county clerk and recorders, in their function as budgeting and accounting personnel, will make a major contribution in strengthening and demonstrating the local government accountability requirements.

The charge given to the committee was broad and comprehensive. We have done our best to address the most significant changes to begin building a real partnership and respectful working relationship among all government entities.

We would like to thank the many individuals who assisted the committee. The county treasurers, county clerk and recorders, county commissioners, city treasurers and city managers were extremely helpful. The Montana League of Cities and Towns and Montana Association of Counties attended every meeting and provided valuable insight. State agencies attended the meetings and assisted with committee requests. Four agencies provided the core of the research and analysis, the Office of Budget and Program Planning, the Legislative Fiscal Division, the Office of Public Instruction and the Department of Revenue. Many more individuals, too numerous to list, assisted the committee. The committee members could not have completed the work without everyone's help.

We would like to thank you for the opportunity to serve our state in this capacity. It has been a comprehensive task, which has enhanced our knowledge of Montana government operations and brought a great appreciation of the dedication that Montana public officials and staff have to public service.

We request your serious consideration of the proposals and your assistance in advancing these recommendations in the Montana Legislature.

Local Government Funding and Structure Committee

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SIMPLIFICATION IN THE 21ST CENTURY
EXECUTIVE SUMMARY

Local Government Funding and Structure Committee Report

With the passage of SB184, the 1999 Legislature established the Local Government Funding and Structure Committee. The need for the committee was based on the prospect of an annual \$55 million property tax increase for local government and school budgets which could occur if the SB184 reimbursements were allowed to sunset June 30, 2001 and, the changes required to move all Montana governments toward the following SB184 vision.

We are dedicated to a partnership among state, county, city and school districts that is based on mutual trust and respect for local authority. This partnership will enable all governments to respond to the demands of their citizens in the 21st century through a revenue system that is simple, understandable, equitable, stable and adequate and through a revenue collection and distribution system that is simple, efficient, accurate and timely.

In working to prevent the potential for property tax increase and achieve this vision, the committee established three primary goals:

1. Simplify billing, collection, accounting, distribution and reporting of all revenue.
2. De-earmark revenue and eliminate expenditure mandates for local government.
3. Create a rational, dependable, stable funding structure for cities and counties.

A significant goal of the committee proposal is to establish a mutual trust that both state and local government officials will need. The recommendations provide local government significantly more financial flexibility and authority. The legislature will have less control over local government. Local government will receive an Entitlement Share of the general fund without specific revenue or expenditure requirements. Building this trust level will be a challenge. To expedite trust building, local government audit provisions have been strengthened and local government financial laws have been revised to provide greater accountability with more financial flexibility and authority.

The committee is concluding its work and preparing its final report. The following summarizes the committee's major recommendations.

Budget and Accounting

Due to the wide variety and disparity in budget and accounting laws for local governments, the committee established a work group to develop legislation to provide a single set of uniform budget and accounting laws for local government.

The draft legislation:

- Simplifies the accounting requirements and expands local financial flexibility and authority.
- Gives county and city commissions clear financial oversight and authority for mill levies and fees.
- Expands and strengthens the Department of Commerce's reporting and audit responsibilities.
- Has an all-inclusive definition of "local governments."
- Eliminates detailed accounting provisions in statute.
- Specifically states that it "... does **not** provide for the consolidation or reassignment of any duties of elected county officials."
- Provides for the county or municipal treasurers to be the custodians of all public monies, including those of special authorities and districts.
- Creates budget adjustment flexibility for some fund types and fee-based budgets.
- Allows for judgment levies to be outside the property tax limit.
- Provides all mill levies are subject to county or municipal governing board, omitting the past exception for special districts, such as library and airport mill levies.
- Provides for an extended deadline for setting tax levies if certified taxable values are received late.
- Provides for the amendment or repeal of over 80 existing county and municipal laws.

Revenue Changes

- Changes the flow of revenue so that most revenue remains with the government that collects it. The exception is vehicle revenue (light vehicle and truck fees and taxes) that will be transferred to the state general fund. Gambling revenue will be retained by the state. Other changes include the elimination of the property tax reimbursement programs, consolidating the vehicle registration fees into one registration fee, making other vehicle fees uniform, and having all district court fees, fines and forfeitures deposited into the state general fund.
- Provides general fund statutory appropriations to replace the de-earmarked revenue for state agencies.
- Redistributes the de-earmarked revenue to schools through a two-year reimbursement program, similar to that provided in SB184.

Expenditure Changes

- Transfers total funding responsibility for welfare to the state.

- Transfers the funding responsibility for district courts excluding the clerk of district court and their staffs, to the state.

Entitlement Share

Creates general fund Entitlement Share (statutory appropriation from the state general fund) to ensure that local governments receive the same amount of revenue they received in fiscal 2001 with vehicle fees altered to reflect HB540.

- Sets the growth rate indices for the Entitlement Share pool at 70% of the five-year rolling average of the state gross domestic product and personal income. The growth rate is 3.2% for fiscal 2002, and 3.1% for fiscal 2003.
- Establishes a short-term allocation methodology for the Entitlement Share based on first, increasing the base allocation for each county and city by inflation and second, by distributing any remaining funds based on population.
- Establishes a study to develop a long-term funding allocation method for the Entitlement Share program for local government that takes into account tax capacity, tax burden, and the wide disparity in mills levied under current law.

Property Tax Limit

The SB184 property tax limit remains in place as an overall property tax limit. Existing local government mill levy caps have been eliminated except for the 2-mill emergency levy. The committee recommendation modifies the SB184 property tax limit as follows:

- Provides a transitional limit for fiscal 2002 to provide at least 2% revenue growth above fiscal 2001 from the Entitlement Share and property tax.
- Establishes a long-term property tax limit, which will be the fiscal 2002 amount of property tax assessed, plus a growth factor of $\frac{1}{2}$ of the last three-year average rate of inflation.
- Preserves the right of local governments to use the full property tax limit in the future without utilizing it every year.
- Clarifies and improves the definition of "Newly Taxable Property".

De-earmarking and Mandate Guidelines

- Establishes guidelines for earmarking revenue to local government and a process to continuously review the earmarked revenue.
- Clarifies the process of establishing and funding state mandates for local governments.

Local Option Taxes

- Authorizes a local option sales tax not to exceed 4%. A vote of the electorate is required and there is some revenue sharing between urban and rural counties.

- Authorizes up to a 1% local option realty transfer tax for infrastructure, with 20% being in a state operated program and 80% staying in the local community. A vote of the electorate is required.

State and Local Government Relationship Committee

Creates a temporary (four years) State and Local Government Relationship Committee, composed of legislators and local government officials to:

- Promote and strengthen local governments.
- Bring together representatives of state and local government for consideration of common problems.
- Provide a forum for discussing state oversight of local functions, realistic local autonomy, and intergovernmental cooperation.
- Identify and promote the most desirable allocation of state and local government functions, responsibilities and revenue.
- Promote concise, consistent and uniform laws and regulations for local government to achieve a more orderly and less competitive fiscal and administrative relationship between and among state and local governments.

Public Hearing

There will be a public hearing on November 15, 2000 at the Department of Health and Human Services auditorium. A METNET hearing will be conducted from 11 a.m. to 1 p.m. The public hearing will continue in room 152 of the state capitol until 3 p.m. At 3 p.m. the committee will have a work session to consider changes to the draft report.

Local Government Funding and Structure Committee

**Public Hearing
November 15, 2000**

SB 184 Vision

**We are dedicated
to a partnership among
state, county, city and school districts
that is based on
mutual trust and respect
for local authority.**

Primary Committee Goals

- ♦ **Simplify billing, collection, accounting, distribution and reporting of revenue**
- ♦ **De-earmark revenue and eliminate expenditure mandates for local government**
- ♦ **Create a rational, dependable, stable funding structure for cities and counties**

Establishing Mutual Trust

- ♦ **Provide significantly more local government financial flexibility and authority**
- ♦ **Exert less legislative control over local government**
- ♦ **Offer an Entitlement Share of the state general fund without specific revenue or expenditure requirements**

Major Recommendation Areas

- ◆ Revenue and Expenditure Changes
- ◆ Entitlement Share
- ◆ Property Tax Limit
- ◆ TIFs, Countywide School Funds
- ◆ Schools K-12
- ◆ Budget and Accounting
- ◆ De-earmarking and Mandate Guidelines
- ◆ Local Option Sales Tax
- ◆ Local Option Realty Transfer Tax
- ◆ State and Local Gov. Relationship Committee

Revenue Changes

- ◆ State Government Revenue Increases
 - Motor vehicle fees, taxes \$79.3 million
 - Gambling revenue 27.8 million
 - Financial institutions 8.4 million
 - Alcohol related taxes 4.0 million
 - District court fees, fines 1.9 million
 - PILT - DNRC - FWP 0.9 million
 - All other 1.7 million
 - Eliminate prop. tax reimbursement 76.0 million
- Total Revenue Change \$200.0 million**

Expenditure Changes

| | |
|---|-----------------------|
| ♦ State Pays for Welfare | \$14 million |
| ♦ State Pays for District Court Funding | <u>\$20.8 million</u> |
| Total Change | \$34.8 million |

Net Financial Change

| | |
|--------------------|-----------------------|
| Revenue Change | = \$200.0 million |
| Expenditure Change | = <u>34.8 million</u> |
| Net Change | = \$165.1 million |

Net Impact by Local Government Entity

(\$ million)

| <u>Entity</u> | <u>FY02</u> | <u>FY03</u> |
|-------------------|-------------|-------------|
| Counties | \$36.3 | \$37.5 |
| Cities | 45.4 | 46.8 |
| TIFs | 4.8 | 4.8 |
| Schools K-12 | 65.0 | 65.0 |
| County Retirement | 10.4 | 7.8 |
| County Transport. | 2.3 | 2.2 |

Local Government Entitlement Share

**Purpose: To replace county and city revenue with a
stable, growing revenue source**

- ♦ **State general fund statutory appropriation**
- ♦ **Sets a Growth Rate Index**
 - 70% of the 5-year rolling average of the state gross domestic product and personal income
 - FY02 = 3.2%, FY03 = 3.1%

Entitlement Share Allocation

- ◆ **Short-term allocation**
 - Base allocation, which increases for inflation
 - Remaining funds allocated by population
- ◆ **Long-term allocation study**
 - Tax capacity, tax burden and mill levy disparities
 - Other relevant factors

Property Tax Limit

- ◆ **An overall property tax limit**
 - Provides at least 2% revenue growth for FY02
 - Long-term growth factor: average of 1/2 of last 3 years' inflation rates
 - Eliminates "levy it or lose it" for property taxes
 - Better defines "newly taxable property"
- ◆ **Elimination of other statutory mill levy caps**
 - Except for 2 mill emergency levy
 - May need to clarify statutes in special cases

TIFs, Countywide School Funds

- ◆ **TIFs**
 - Replacement payment based on FY01 level
- ◆ **County Retirement**
 - Payment based on FY01 level, reduced for HB20 and SB417 phase-outs
 - Property tax reimbursement reduction = \$2,645,275 for FY02 and \$5,290,550 for FY03
- ◆ **County Transportation**
 - Replacement payment based on FY01 level

Schools K-12

- ◆ **Block Grant**
 - Office of Public Instruction (OPI) distributes
 - Based on prior-year revenue to be replaced, with HB 540 flat vehicle fee annualized
 - Paid in November and May
 - Permanent allocation determined by a study of school funding — 2003 biennium
 - Block Grant will sunset June 30, 2003

Uniform Laws for Budget and Accounting

- ♦ **A single set of laws for local governments**
 - Amends or repeals more than 80 existing county/city laws
- ♦ **Simplifies accounting requirements**
- ♦ **Expands local financial flexibility**
- ♦ **Establishes county and city financial oversight and authority for mill levies, fees**
- ♦ **Expands, strengthens Dept. of Commerce's reporting and audit responsibilities**

Budget and Accounting

(continued)

- ♦ **All-inclusive definition of "local governments"**
- ♦ **Establishes new reporting requirements for special purpose districts -- effective date delayed one year to implement**
- ♦ **Eliminates detailed accounting provisions**

Budget and Accounting

(continued)

- ♦ **“...does not provide for the consolidation or reassignment of any duties of elected county officials.”**
- ♦ **County or municipal treasurers to have custody of all public money, including special authorities and districts**
- ♦ **Creates budget flexibility for selected fund types and fee-based budgets**

Budget and Accounting

(continued)

- ♦ **Allows for judgement levies to be outside the property tax limit**
- ♦ **All mill levies subject to an elected county or municipal board, including library and airport**
- ♦ **An extended deadline for setting tax levies if certified taxable values are received late**

De-earmarking and Mandate Guidelines

- ♦ **Establishes guidelines for earmarking revenue to local government**
- ♦ **Provides for continuous review of earmarked revenue**
- ♦ **Clarifies the process of establishing and funding state mandates for local governments**

Local Option Sales Tax

- ♦ **Authorizes local option limited sales tax**
 - **By vote of the electorate**
 - **Specify use of tax in election process**
 - **Tax rate up to 4%**
 - **Tax on tourist items**
 - **Provides for sharing among urban and rural counties**
 - **May not be levied on the same transaction by more than one local government**

Local Option Realty Transfer Tax

- ◆ **Authorizes local option realty transfer tax**
 - By vote of the electorate
 - Specify use as dedicated to improving infrastructure
 - Tax rate up to 1%
 - 80% for the local community and 20% for a state-operated program
 - May not be levied on the same person or transaction by more than one local government
 - Some exemptions

State and Local Government Relationship Committee

- ◆ **A temporary committee (4 years) composed of legislators and local officials**
- ◆ **Will operate similar to the Environmental Quality Council for state and local government issues**
- ◆ **Will work to resolve issues by bringing together knowledgeable people who understand citizen concerns, state interests and local government**

Committee Purpose

- ♦ **Promote and strengthen local governments**
- ♦ **Consider common problems**
- ♦ **Provide a forum for state oversight of local functions, realistic local autonomy and intergovernmental cooperation**
- ♦ **Identify, promote desirable allocation of state and local functions, responsibilities and revenue**
- ♦ **Promote concise, consistent and uniform laws and regulations for local government**

REVENUE TRANSFERS

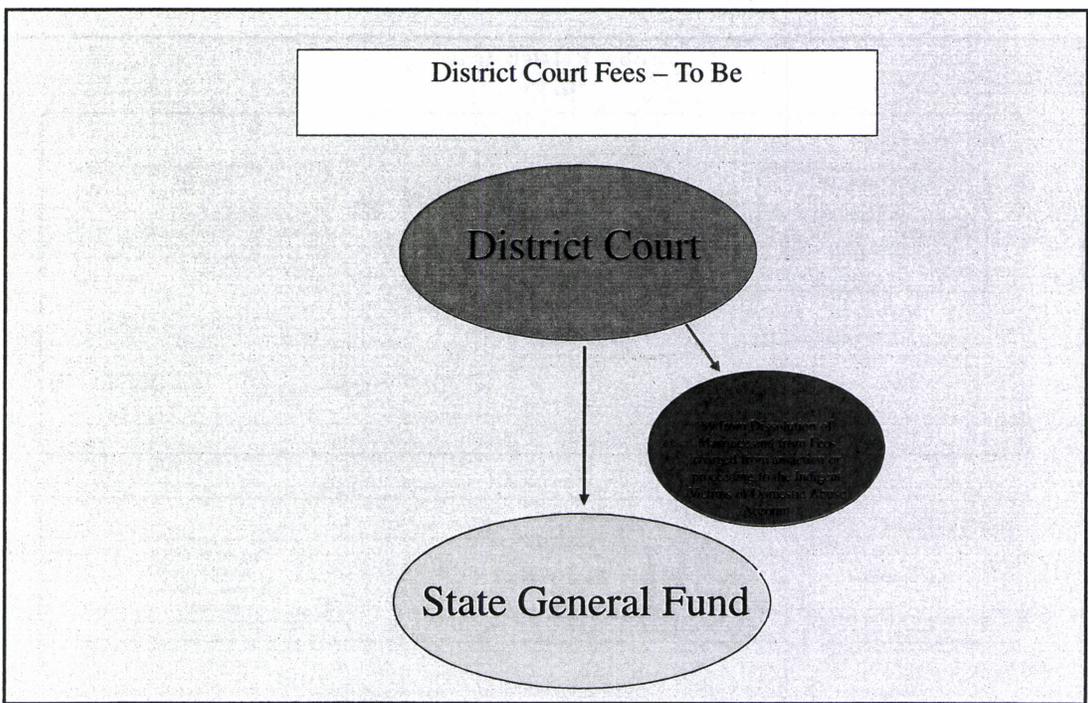
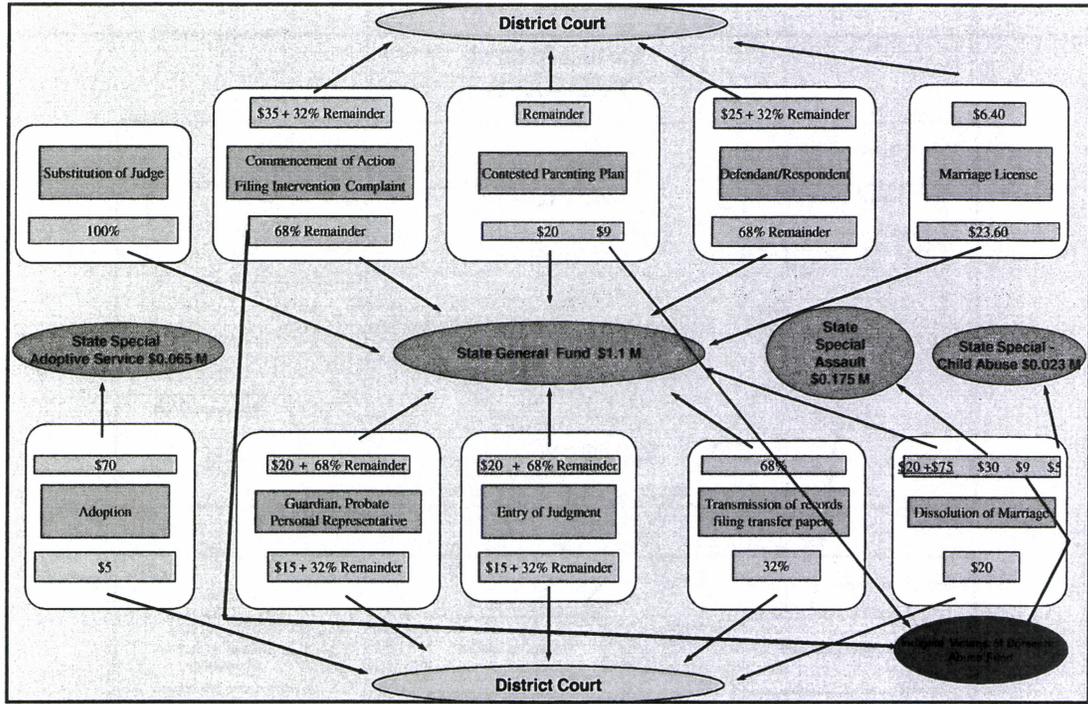
- ♦ **Simplify billing, collection, accounting, distribution and reporting of revenue***

*** From Primary Committee Goals**

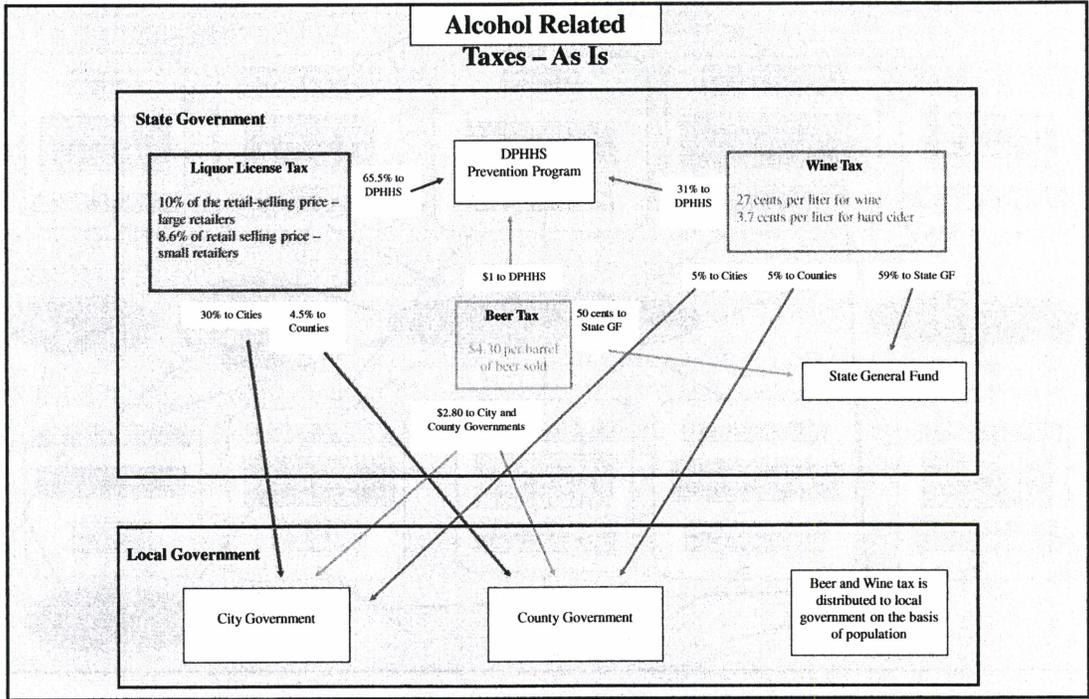
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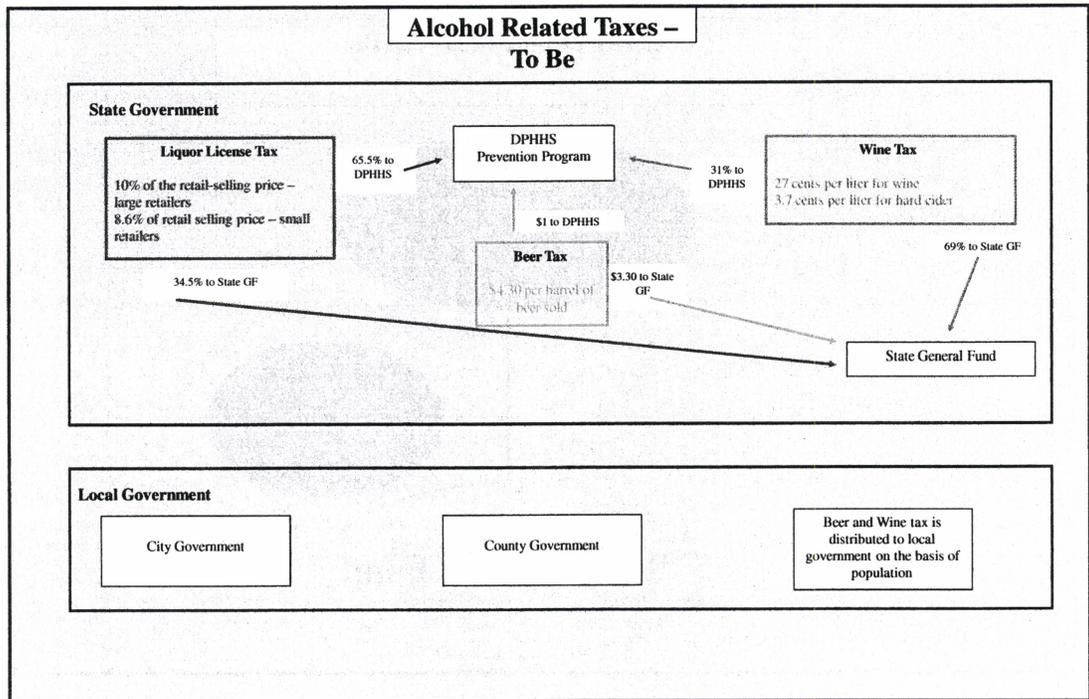
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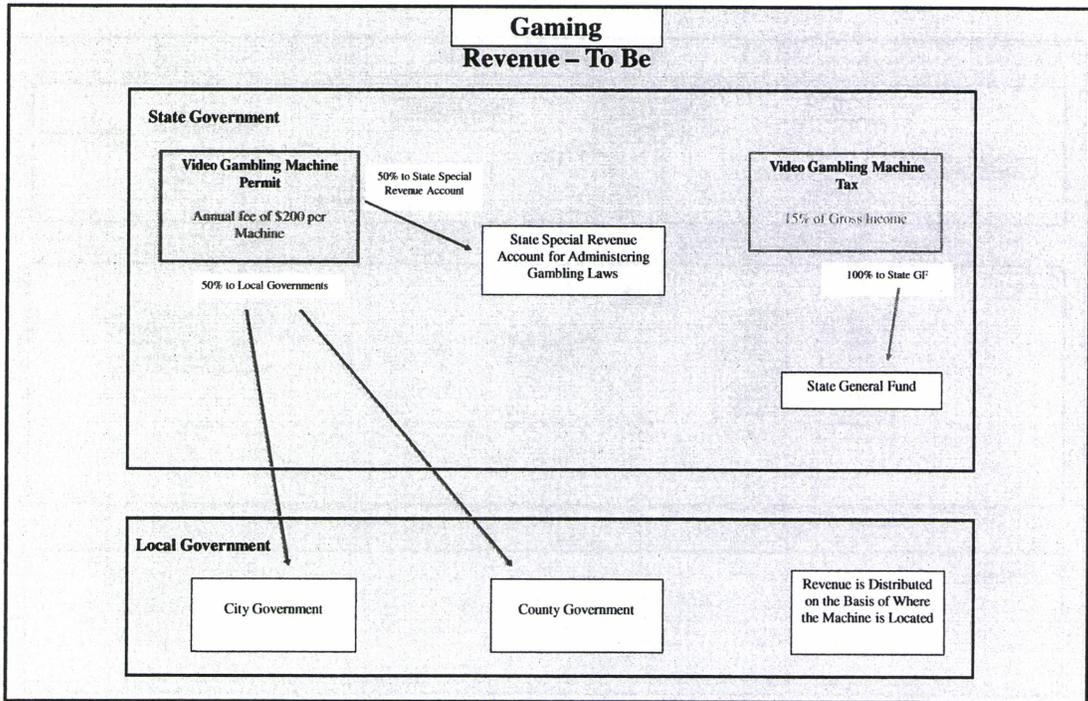
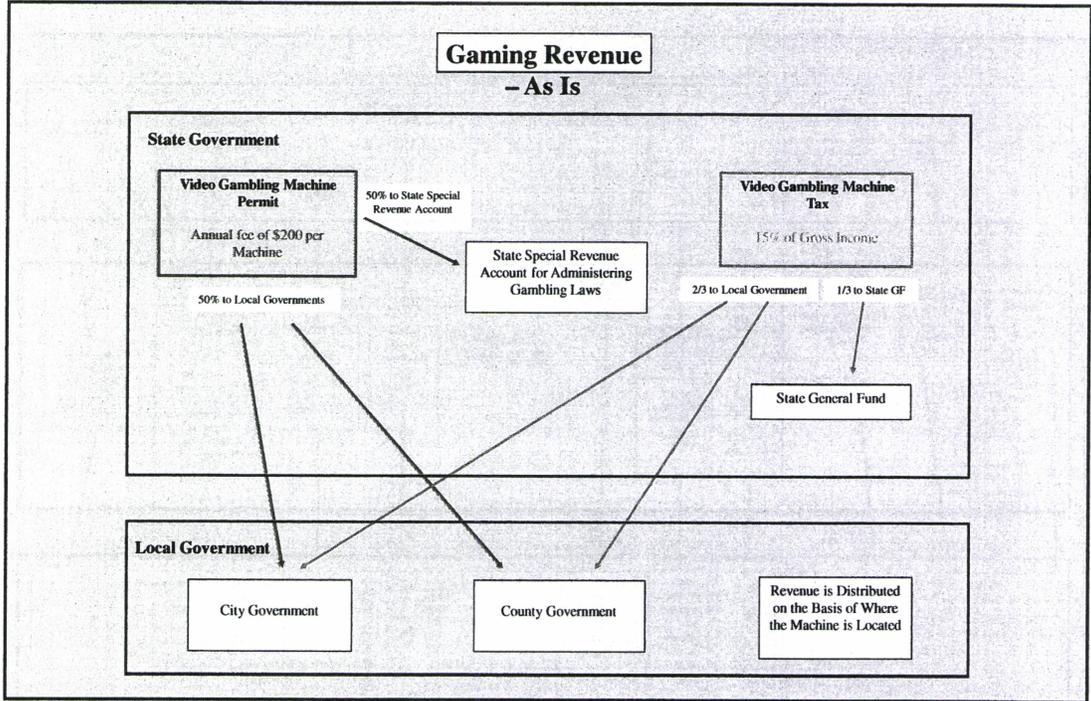


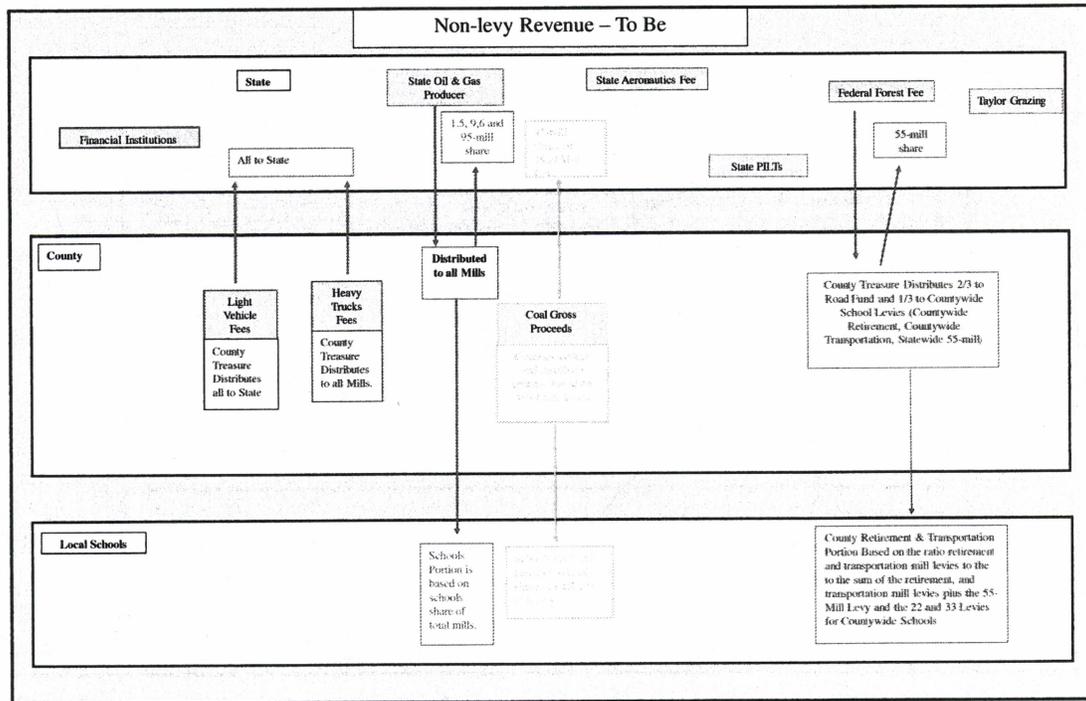
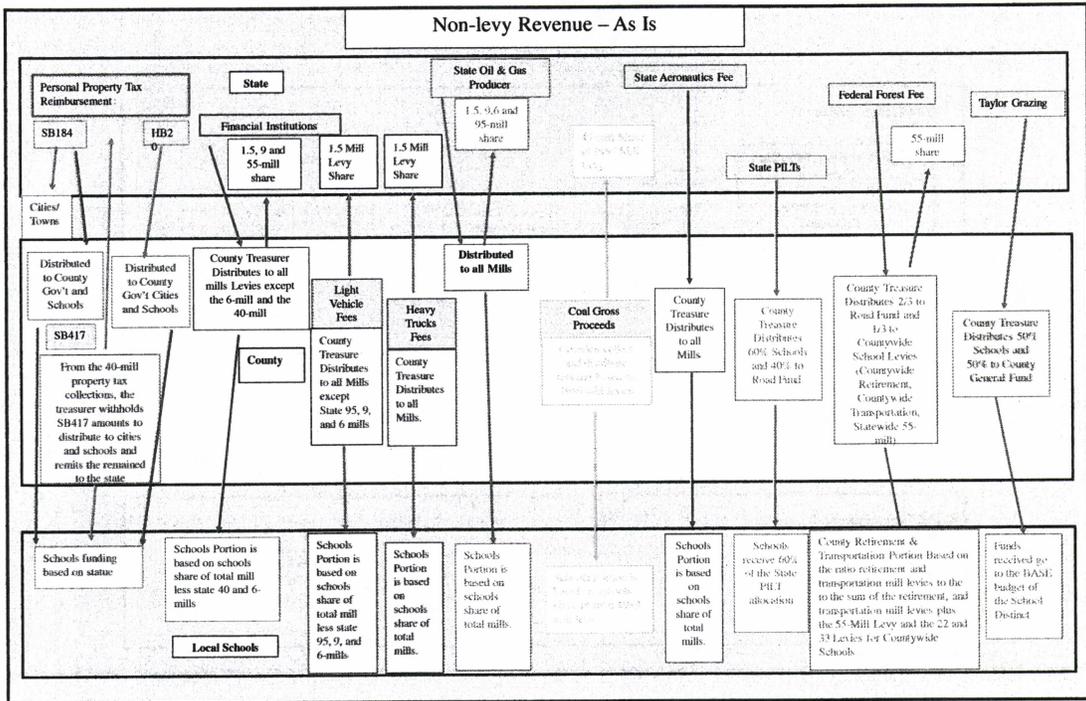
Alcohol Related Taxes – As Is

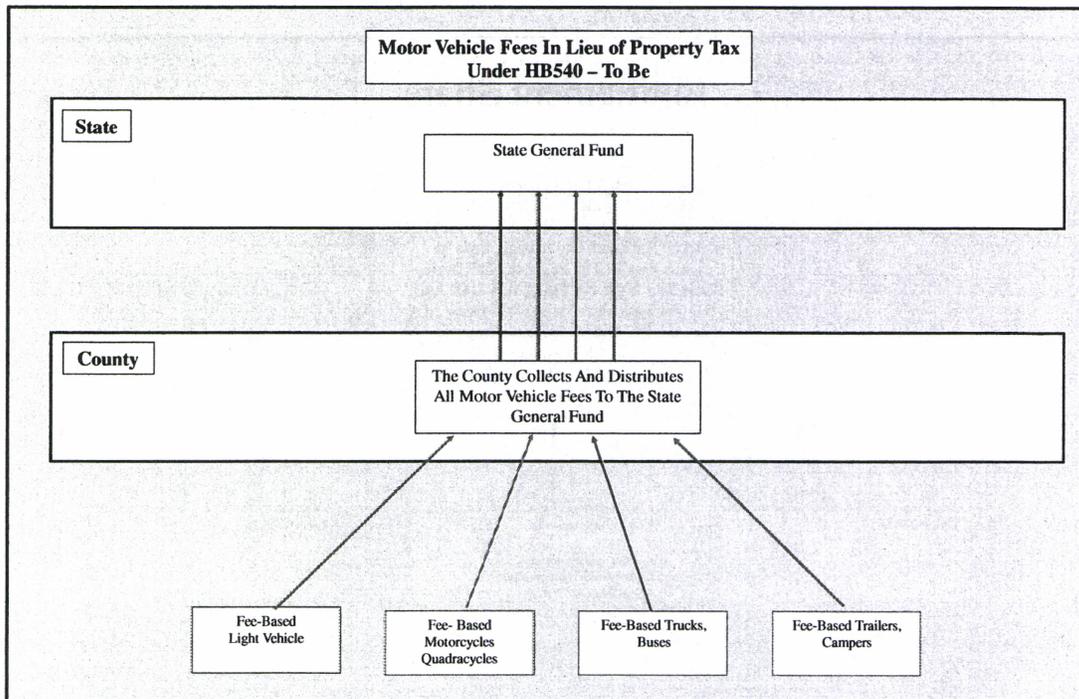
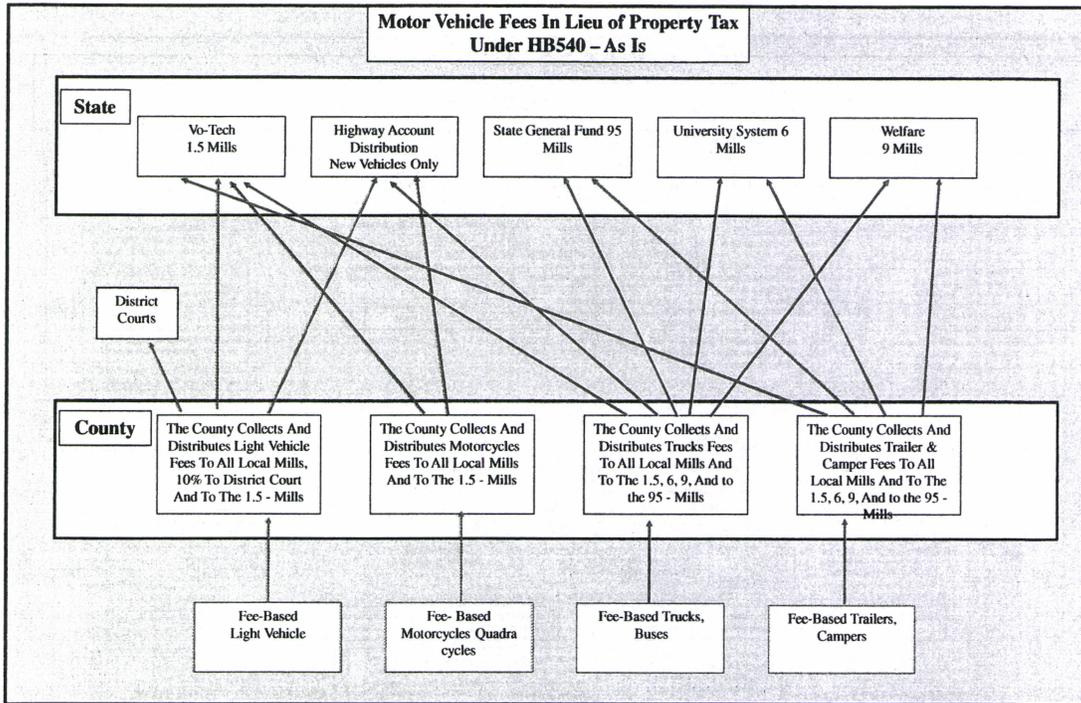


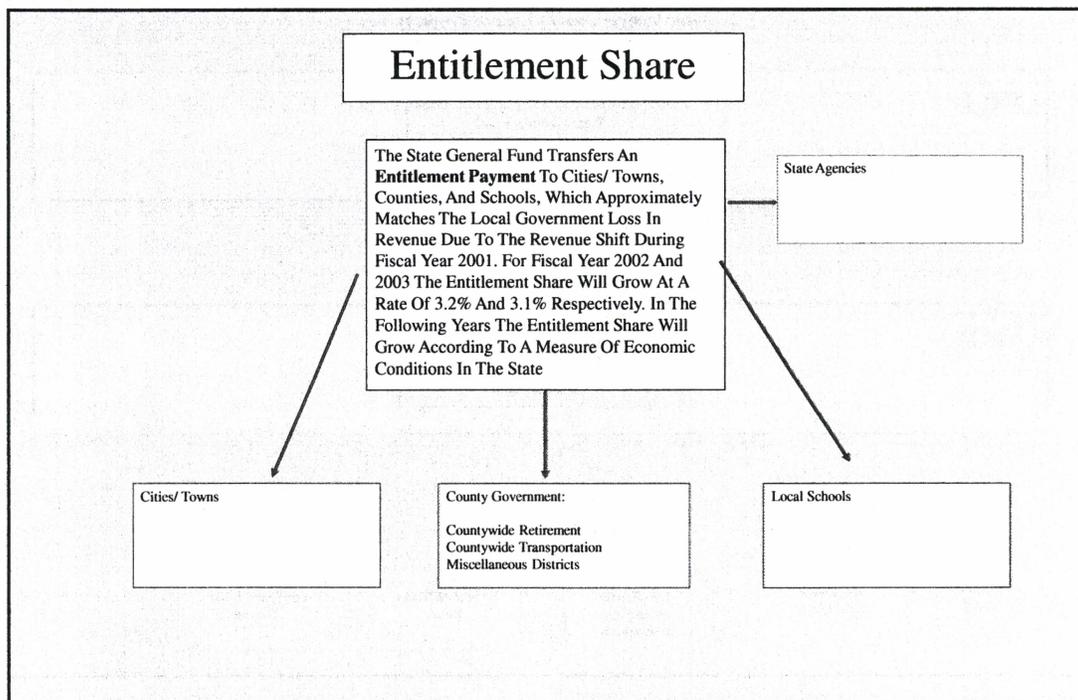
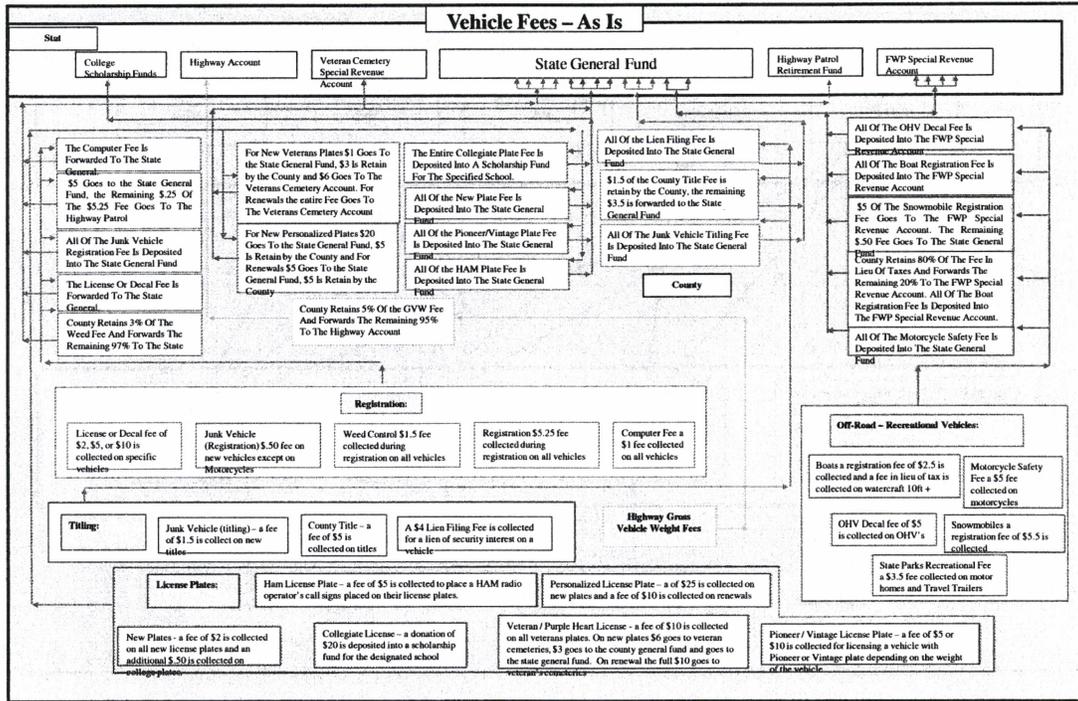
Alcohol Related Taxes – To Be











(This spreadsheet updated July 25, 2001)

This spreadsheet will contain the revenue matrix and instructions necessary for calculating the entitlement share.

| The spreadsheet contains four tabs: | <u>Last Update</u> |
|---|--------------------|
| Tab 1: Introduction (this page). | July 25, 2001 |
| Tab 2: The Revenue Matrix | July 16, 2001 |
| Tab 3: Instructions. | July 25, 2001 |
| Tab 4: HB540 Annualization Factors | July 24, 2001 |
| Tab 5: Frequently Asked Questions (FAQ) | July 25, 2001 |

The Revenue Matrix is presented at this time to allow local governments the opportunity to explore the impact of HB124. It is likely that the matrix will change between now and the time the calculation of the entitlement share is made. Changes will be made as people begin to work with the matrix and offer suggestions that will improve on this important process.

(more)



I will continue to work on the matrix and instructions. I welcome your thoughts and suggestions.

Brad Simshaw bsimshaw@state.mt.us
Montana Department of Revenue

Instructions

HB124 changed the distribution of several local government revenue sources. In addition, HB124 transfers the cost of welfare and district courts to the state. The revenue distribution changes and the state assumption of welfare are effective for fiscal year 2002. The state assumption of district courts will be effective in fiscal year 2003 and does not include the assumption of the clerk of district courts. Entitlement share payments will be made to local governments (four quarterly payments) in each fiscal year beginning in fiscal year 2002. A growth rate will be applied annually to the entitlement share payments.

Concept: HB124 was not designed as a revenue gainer or loser for local governments or state government. The result of the revenue loss (change in revenue distribution), expenditure savings (state assumption of welfare and district courts), and the entitlement share payments should leave local governments and state government harmless. That is why it is important to be as accurate as possible in filling out the revenue matrix.

(more)



Goal: The goal of this revenue matrix is to accurately measure the amount of revenue that will no longer flow directly to local government. The loss of the revenue sources will be replaced by the entitlement share payments.

The Matrix: The revenue matrix is a row and column table.

Columns (Revenue Sources)

The columns represent revenue sources for local government under old law. Local governments received revenue from these sources in fiscal year 2001. Not all local governments received revenue from all the sources. Local governments are defined as county governments (including miscellaneous districts such as fire districts) and city/town governments. The revenue matrix does not apply to schools. For counties only county government (including miscellaneous districts) revenues are to be listed. For city/towns only city/town revenues are to be listed.

Listed with each revenue source is the MCA cite and the BARS revenue account number. The revenues are split into two groups. The first group, columns 1-A through 1-Q, are state shared revenues. Each has a BARS account beginning with 335. The second group, columns 2-A through 2R, are vehicle revenues that are collected by the county treasurer and sent to local governments. Included in each group are some columns intentionally left empty. If we find that it is necessary to add a column we will have a spot for it. For example, in working on an earlier version of the revenue matrix with Norm Klein it was decided to split one of the columns into three columns. Having the space already available (if necessary) for a new column heading will save the trouble of repositioning and renumbering the existing columns.

(more)



Rows (Funds)

The rows represent funds. A list of funds has been included. While the list of funds is tailored for county governments it can be used by city governments also. Not all governments will have all the funds listed. If that is the case, go ahead and leave that row blank. If you have a fund that is not listed, go ahead and write over a fund that you do not have. If you need to list more funds then are listed then go ahead and insert rows into the matrix. Inserting rows before the last item (the third "other" towards the bottom of the list of funds) will ensure that the values in the inserted rows will be included in the sum functions in the total row.

County governments please note the listing of a fund for fire districts in rows 34 and 35. Miscellaneous districts (fire, misquito, etc.) may be impacted by the changes in revenue flow in HB124. These impacts are to be measured and will be included in the entitlement share payment to the county.

To calculate the entitlement share payment It is not necessary to know the impact to each fund. In HB124 is language which addresses the allocation of the entitlement share payment to special districts. "The county or consolidated local government is responsible for making an allocation from the county's or consolidated local government's of the entitlement share pool to each special district within the county or consolidated local government in a manner that reasonable reflects each special district's loss of revenue sources listed in subsection (1)" (*Section 1 subsection 4 HB124*). The purpose of listing the revenue impacts on funds is to assist local government officials in allocating the entitlement share payments to funds and special districts.

(more)



Cells (*Impact of the Revenue Changes in Fiscal Year 2001 Dollars*)

The values to be keyed into the cells should be fiscal year 2001 numbers. A value in a cell will reflect the amount of fiscal year money from the revenue source that flowed to the fund. For example, listing \$10,000 under the revenue source video gambling apportionment (column 1-F) and in the general fund row would indicate that, in fiscal year 2001, the general fund received \$10,000 in revenue from the revenue source video gambling apportionment.

Most cells will be blank. This is because funds do not receive revenue from each revenue source. In many cases the revenue source may have a value in only one cell. For example, revenue from video gambling apportionment may all go into the general fund. But a revenue source like the corporate license tax, being a non-levy revenue source, is a revenue source for many funds.

It is important to understand clearly the revenue source that HB124 is changing. As an example take the revenue source Wine Tax Apportionment (1-C). Before HB124 the distribution of the wine tax was 5% to counties, 5% to cities, 59% to the state general fund, and 31% to the Department of Public Health and Human Services (DPHHS) for the treatment and prevention of alcoholism. HB124 amended the law by taking the 10% that formerly went to counties and cities and routing it to the state general fund. The amendments did not change the 31% that is distributed to DPHHS. As a result of the amendments in HB124 counties and cities will each lose their 5% share of the wine tax. The fiscal year 2001 revenue from the 5% is what should be listed in this column. The column should not list any money that a fund received from the alcohol rehabilitation apportionment from DPHHS. Even though there is an alcohol rehab fund listed on the matrix it would show a value only if that fund received money from the 5% wine tax apportionment (BARS 335 015). The alcohol rehab fund should not list any amount of revenue received from the DPHHS alcohol rehabilitation apportionment program (BARS 335 005). There is no change to the DPHHS alcohol rehabilitation apportionment program. DPHHS continues to receive 31% of wine tax monies and will continue the program as in past years.

(more)



Another example of this is the weed control fund. This fund should not list any revenue received from the Department of Agriculture from the weed program (BARS 334 025). The weed program is unchanged by HB124 (the Department of Agriculture will still receive revenue for the weed program from vehicle registration). However, the weed control fund may have received revenue in fiscal year 2001 from revenue sources that are changed by HB124. If the weed control fund has a mill levy, then the fund will have received non-levy revenue from the corporate license tax, SB184 reimbursements, and motor vehicle flat fees.

(more)

HB540 Annualization of Light Vehicles:



HB124 requires that the amount of revenue from light vehicle fees be annualized under the HB540 flat fee system. That is, the actual fiscal year 2001 light vehicle revenue collections need to be adjusted to reflect a value that represents what the collections would have been had HB540 been in place for the entire fiscal year. The annualization adjustment factor has been calculated for each county. These can be found in a table in the MV Allocation Factor tab. For example, the factor for Cascade County is 0.908. The factor for McCone County is 0.895.

For Cities and Towns, use the factor for your county. For example, Townsend would use 0.888, the factor for Broadwater County. Dillon would use 0.872, the factor for Beaverhead County.

The factor is to be placed into cell F6 of the revenue matrix. The headings currently there look like this:

| |
|---|
| Light Vehicle Tax Annualized for HB540 |
| HB540 Annualization Factor <u>0.500</u> |

The value of 0.500 is to be replaced with the the adjustment factor for your county or city/town. Placing the factor in this appropriate position will ensure that the factor is used in the formulas in column 2-C.

There have been several common questions regarding the revenue matrix. To view the questions and answers go to the FAQ tab.

om of Sheet

Motor Vehicle Allocation Factor

This tab contains a description of the HB540 annualization factor. A table containing the county factors is below the description.

Annualization of HB540 Light Vehicle Revenue

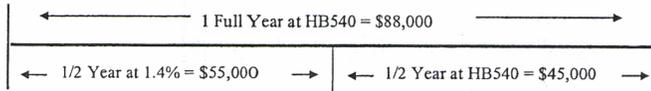
Part of the HB124 entitlement share calculation is the revenue from light vehicle fees. The base year for the fees is fiscal year 2001. For the first half of the fiscal year light vehicles were subject to a 1.4% ad valorem tax. For the second half of the fiscal year the ad valorem tax was replaced by the flat fee system under HB540. Because of this the actual revenue from light vehicle fees for fiscal year 2001 will be a combination of revenue generated from the ad valorem tax system and the flat fee system.

HB124 requires that the amount of revenue from light vehicle fees be annualized under the HB540 flat fee system. That is, the actual fiscal year 2001 light vehicle revenue collections need to be adjusted to reflect a value that represents what the collections would have been had HB540 been in place for the entire fiscal year. It is expected that the annualized amount will be less than the actual amounts.

To annualize the light vehicle revenue an adjustment factor will be applied to actual fiscal year 2001 revenues.

An adjustment factor will be calculated for each county. The adjustment factor will be calculated by comparing the revenue generated from the current law system (half ad valorem and half flat fee) to the revenue generated under a full year of HB540. The amounts under both systems will come from simulations on the CY 2000 vehicle database.

The adjustment factor will be the ratio of the full-year HB540 simulated revenue to the half-year SB240/HB540 combination. For example, if the amount under the full year of HB540 is \$88,000 and the amount under the combination of 1/2 year at 1.4% and 1/2 year at HB540 is \$100,000, then the adjustment factor would be 0.88 (\$88,000/\$100,000). The adjustment factor of 0.88 would be applied to the actual fiscal year 2001 light vehicle collections.



**HB124 Annualization Factor Simulation-
HB540 Light Vehicle Fee Annualized
Using Calendar Year 2000 Database**

| -----Revenue From Light Vehicle Tax\Flat Fee----- | | | | |
|---|---------------------------------------|---|---|--------|
| COUNTY | SB 260 Half Year 1.4% Rate-Old Law | HB540 Half Year Flat Fee-Current Law | HB540 Full Year Flat Fee-Current Law | Factor |
| 01 Silver Bow | \$ 1,110,786 | \$ 973,936 | \$ 1,906,262 | 0.914 |
| 02 Cascade | 2,324,223 | 2,067,907 | 3,987,347 | 0.908 |
| 03 Yellowstone | 4,737,741 | 3,939,097 | 7,734,060 | 0.891 |
| 04 Missoula | 3,283,289 | 2,725,143 | 5,385,255 | 0.896 |
| 05 Lewis and Clark | 2,013,772 | 1,662,744 | 3,320,029 | 0.903 |
| 06 Gallatin | 2,718,398 | 1,966,880 | 4,016,657 | 0.857 |
| 07 Flathead | 2,975,824 | 2,218,739 | 4,498,488 | 0.866 |
| 08 Fergus | 410,377 | 380,003 | 689,481 | 0.872 |
| 09 Powder River | 88,275 | 77,802 | 141,237 | 0.850 |
| 10 Carbon | 443,926 | 312,757 | 637,775 | 0.843 |
| 11 Phillips | 145,174 | 161,336 | 273,883 | 0.894 |
| 12 Hill | 481,115 | 484,188 | 869,286 | 0.901 |
| 13 Ravalli | 1,327,353 | 995,203 | 2,012,205 | 0.866 |
| 14 Custer | 361,306 | 347,918 | 636,620 | 0.898 |
| 15 Lake | 813,190 | 639,022 | 1,277,767 | 0.880 |
| 16 Dawson | 323,686 | 314,043 | 572,921 | 0.898 |
| 17 Roosevelt | 214,182 | 191,914 | 363,431 | 0.895 |
| 18 Beaverhead | 316,296 | 299,480 | 536,664 | 0.872 |
| 19 Chouteau | 172,578 | 220,997 | 352,932 | 0.897 |
| 20 Valley | 276,234 | 255,625 | 474,840 | 0.893 |
| 21 Toole | 183,993 | 178,517 | 324,483 | 0.895 |
| 22 Big Horn | 228,839 | 228,912 | 412,768 | 0.902 |
| 23 Musselshell | 167,553 | 132,035 | 261,089 | 0.871 |
| 24 Blaine | 461,850 | 458,700 | 860,000 | 0.880 |

Frequently Asked Questions:

1 Is the video gambling machine permit fee (\$200) included in the revenue matrix?

No. HB124 changed only the revenue distribution of the 15% of the gross income tax. HB124 did not change the \$200 permit fee.

2 Given the mix-up in the corporate license tax payments, what figure should I report?

Report what you would have received in fiscal year 2001 from corporate license tax had the payments been made correctly and timely. For example, suppose you were originally underpaid and a correction payment was made to you this July. We want to count as fiscal year 2001 revenue the original payment and plus the correction payment. If you were overpaid, we want to report the corrected amount, not the overpayment amount.

3 What if I received a payment in fiscal year 2000 that was a correction to a fiscal year 2000 payment?

(more)

The correction payment should not be counted as fiscal year 2001 revenue.



4 What about the local option vehicle tax?

HB124 did not change the local option vehicle tax. This will still be local revenue and should not be included anywhere in the revenue matrix.

5 Are property taxes on the matrix anywhere?

No. HB124 did not alter the distribution of property tax. There should not be any property tax revenue in the matrix.

Impacts of Proposed Funding Shifts on State Government

| Impacts | FY02 | FY03 | FY04 | FY05 | FY06 | FY07 | FY08 | FY09 | FY10 | FY11 |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Personal P. - District C | 54,934,369 | 54,934,369 | 54,934,369 | 54,934,369 | 54,934,369 | 54,934,369 | 54,934,369 | 54,934,369 | 54,934,369 | 54,934,369 |
| MV - All Other | 5,742,983 | 5,829,127 | 5,916,564 | 6,005,313 | 6,095,932 | 6,186,823 | 6,279,625 | 6,373,820 | 6,469,427 | 6,556,469 |
| Gaming Revenue | 28,333,194 | 76,616,733 | 77,765,984 | 78,932,474 | 80,116,461 | 81,318,208 | 82,537,981 | 83,776,051 | 85,032,691 | 86,308,162 |
| Gaming Revenue Accrual | 6,944,410 | 30,429,850 | 31,707,904 | 33,039,636 | 34,427,301 | 35,873,247 | 37,379,924 | 38,949,880 | 40,585,775 | 42,290,378 |
| District Court Fees | 1,906,941 | 1,906,941 | 1,906,941 | 1,906,941 | 1,906,941 | 1,906,941 | 1,906,941 | 1,906,941 | 1,906,941 | 1,906,941 |
| Financial Institutions Tax | 7,398,417 | 7,398,417 | 7,398,417 | 7,398,417 | 7,398,417 | 7,398,417 | 7,398,417 | 7,398,417 | 7,398,417 | 7,398,417 |
| Financial Institutions Tax Accrual | 4,116,407 | 4,116,407 | 4,116,407 | 4,116,407 | 4,116,407 | 4,116,407 | 4,116,407 | 4,116,407 | 4,116,407 | 4,116,407 |
| Alcohol-Related Taxes | 2,089,220 | 2,089,220 | 2,089,220 | 2,089,220 | 2,089,220 | 2,089,220 | 2,089,220 | 2,089,220 | 2,089,220 | 2,089,220 |
| All Other Impacts | 194,348,823 | 183,417,843 | 186,031,637 | 188,719,990 | 191,485,487 | 194,330,816 | 197,258,770 | 200,272,249 | 203,374,265 | 206,567,950 |
| Total Revenue Impacts | | | | | | | | | | |

Local Schools as in the Brown Bill

| Impacts | FY02 | FY03 | FY04 | FY05 | FY06 | FY07 | FY08 | FY09 | FY10 | FY11 |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Personal P. - District C | 54,934,369 | 54,934,369 | 54,934,369 | 54,934,369 | 54,934,369 | 54,934,369 | 54,934,369 | 54,934,369 | 54,934,369 | 54,934,369 |
| MV - All Other | 5,742,983 | 5,829,127 | 5,916,564 | 6,005,313 | 6,095,932 | 6,186,823 | 6,279,625 | 6,373,820 | 6,469,427 | 6,556,469 |
| Gaming Revenue | 28,333,194 | 76,616,733 | 77,765,984 | 78,932,474 | 80,116,461 | 81,318,208 | 82,537,981 | 83,776,051 | 85,032,691 | 86,308,162 |
| Gaming Revenue Accrual | 6,944,410 | 30,429,850 | 31,707,904 | 33,039,636 | 34,427,301 | 35,873,247 | 37,379,924 | 38,949,880 | 40,585,775 | 42,290,378 |
| District Court Fees | 1,906,941 | 1,906,941 | 1,906,941 | 1,906,941 | 1,906,941 | 1,906,941 | 1,906,941 | 1,906,941 | 1,906,941 | 1,906,941 |
| Financial Institutions Tax | 7,398,417 | 7,398,417 | 7,398,417 | 7,398,417 | 7,398,417 | 7,398,417 | 7,398,417 | 7,398,417 | 7,398,417 | 7,398,417 |
| Financial Institutions Tax Accrual | 4,116,407 | 4,116,407 | 4,116,407 | 4,116,407 | 4,116,407 | 4,116,407 | 4,116,407 | 4,116,407 | 4,116,407 | 4,116,407 |
| Alcohol-Related Taxes | 2,089,220 | 2,089,220 | 2,089,220 | 2,089,220 | 2,089,220 | 2,089,220 | 2,089,220 | 2,089,220 | 2,089,220 | 2,089,220 |
| All Other Impacts | 194,348,823 | 183,417,843 | 186,031,637 | 188,719,990 | 191,485,487 | 194,330,816 | 197,258,770 | 200,272,249 | 203,374,265 | 206,567,950 |
| Total Revenue Impacts | | | | | | | | | | |

'02 to FY11

| |
|----------------------|
| 549,343,690 |
| 61,465,345 |
| 80,789,230 |
| 353,017,088 |
| 6,944,410 |
| 20,976,351 |
| 73,984,170 |
| 7,398,417 |
| 45,803,670 |
| 20,892,220 |
| 1,945,807,830 |

City Growth

County Growth

Local School Growth

| Category | FY02 | FY03 | FY04 | FY05 | FY06 | FY07 | FY08 | FY09 | FY10 | FY11 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| State F. Expenditure Impacts | 15,240,116 | 15,618,204 | 16,005,672 | 16,402,752 | 16,809,684 | 17,226,711 | 17,654,084 | 18,092,069 | 18,540,900 | 19,000,877 |
| State Funded Welfare | (21,471,564) | (22,108,639) | (22,764,996) | (23,440,839) | (24,136,344) | (24,852,899) | (25,590,727) | (26,350,020) | (27,132,294) | (27,937,793) |
| Enrollment Share | (27,361,945) | (27,991,269) | (28,635,069) | (29,293,675) | (29,967,430) | (30,656,681) | (31,361,784) | (32,083,105) | (32,821,017) | (33,575,900) |
| Cities | (43,462,283) | (44,766,151) | (46,109,136) | (47,492,410) | (48,917,182) | (50,384,698) | (51,896,239) | (53,453,126) | (55,056,720) | (56,708,421) |
| TIF savings (termination of districts) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) |
| TIF payment to industrial districts | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 |
| Schools K-12 replacement of revenue | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) |
| Block Grant | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) |
| County Retirement | (429,788) | (862,843) | (1,298,188) | (1,738,850) | (2,181,853) | (2,628,224) | (3,077,767) | (3,528,224) | (3,982,720) | (4,442,887) |
| County Transportation | (10,920,240) | (11,000,234) | (11,086,656) | (11,171,118) | (11,256,019) | (11,341,565) | (11,427,760) | (11,514,611) | (11,602,123) | (11,690,298) |
| Administration | (1,814,759) | (1,828,551) | (1,842,448) | (1,856,451) | (1,870,560) | (1,884,776) | (1,899,100) | (1,913,534) | (1,928,077) | (1,942,730) |
| Judicial Branch Costs - District Courts | (415,127) | (385,377) | (396,938) | (408,846) | (421,112) | (433,745) | (446,758) | (460,160) | (473,965) | (488,184) |
| SB138 amended | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GTB Retirement | 0 | (49,684) | (66,835) | (88,840) | (116,905) | (147,032) | (179,223) | (214,480) | (252,904) | (294,403) |
| GTB School District General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditure Impacts | (182,332,365) | (185,072,136) | (188,365,325) | (192,031,966) | (195,657,152) | (199,475,050) | (203,432,382) | (207,562,203) | (211,909,631) | (216,561,227) |

City Growth

County Growth

Local School Growth

| Category | FY02 | FY03 | FY04 | FY05 | FY06 | FY07 | FY08 | FY09 | FY10 | FY11 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| State F. Expenditure Impacts | 15,240,116 | 15,618,204 | 16,005,672 | 16,402,752 | 16,809,684 | 17,226,711 | 17,654,084 | 18,092,069 | 18,540,900 | 19,000,877 |
| State Funded Welfare | (21,471,564) | (22,108,639) | (22,764,996) | (23,440,839) | (24,136,344) | (24,852,899) | (25,590,727) | (26,350,020) | (27,132,294) | (27,937,793) |
| Enrollment Share | (27,361,945) | (27,991,269) | (28,635,069) | (29,293,675) | (29,967,430) | (30,656,681) | (31,361,784) | (32,083,105) | (32,821,017) | (33,575,900) |
| Cities | (43,462,283) | (44,766,151) | (46,109,136) | (47,492,410) | (48,917,182) | (50,384,698) | (51,896,239) | (53,453,126) | (55,056,720) | (56,708,421) |
| TIF savings (termination of districts) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) |
| TIF payment to industrial districts | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 |
| Schools K-12 replacement of revenue | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) |
| Block Grant | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) |
| County Retirement | (429,788) | (862,843) | (1,298,188) | (1,738,850) | (2,181,853) | (2,628,224) | (3,077,767) | (3,528,224) | (3,982,720) | (4,442,887) |
| County Transportation | (10,920,240) | (11,000,234) | (11,086,656) | (11,171,118) | (11,256,019) | (11,341,565) | (11,427,760) | (11,514,611) | (11,602,123) | (11,690,298) |
| Administration | (1,814,759) | (1,828,551) | (1,842,448) | (1,856,451) | (1,870,560) | (1,884,776) | (1,899,100) | (1,913,534) | (1,928,077) | (1,942,730) |
| Judicial Branch Costs - District Courts | (415,127) | (385,377) | (396,938) | (408,846) | (421,112) | (433,745) | (446,758) | (460,160) | (473,965) | (488,184) |
| SB138 amended | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GTB Retirement | 0 | (49,684) | (66,835) | (88,840) | (116,905) | (147,032) | (179,223) | (214,480) | (252,904) | (294,403) |
| GTB School District General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditure Impacts | (182,332,365) | (185,072,136) | (188,365,325) | (192,031,966) | (195,657,152) | (199,475,050) | (203,432,382) | (207,562,203) | (211,909,631) | (216,561,227) |

City Growth

County Growth

Local School Growth

| Category | FY02 | FY03 | FY04 | FY05 | FY06 | FY07 | FY08 | FY09 | FY10 | FY11 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| State F. Expenditure Impacts | 15,240,116 | 15,618,204 | 16,005,672 | 16,402,752 | 16,809,684 | 17,226,711 | 17,654,084 | 18,092,069 | 18,540,900 | 19,000,877 |
| State Funded Welfare | (21,471,564) | (22,108,639) | (22,764,996) | (23,440,839) | (24,136,344) | (24,852,899) | (25,590,727) | (26,350,020) | (27,132,294) | (27,937,793) |
| Enrollment Share | (27,361,945) | (27,991,269) | (28,635,069) | (29,293,675) | (29,967,430) | (30,656,681) | (31,361,784) | (32,083,105) | (32,821,017) | (33,575,900) |
| Cities | (43,462,283) | (44,766,151) | (46,109,136) | (47,492,410) | (48,917,182) | (50,384,698) | (51,896,239) | (53,453,126) | (55,056,720) | (56,708,421) |
| TIF savings (termination of districts) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) | (4,073,027) |
| TIF payment to industrial districts | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 | 7,546 |
| Schools K-12 replacement of revenue | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) | (600,000) |
| Block Grant | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) | (56,351,062) |
| County Retirement | (429,788) | (862,843) | (1,298,188) | (1,738,850) | (2,181,853) | (2,628,224) | (3,077,767) | (3,528,224) | (3,982,720) | (4,442,887) |
| County Transportation | (10,920,240) | (11,000,234) | (11,086,656) | (11,171,118) | (11,256,019) | (11,341,565) | (11,427,760) | (11,514,611) | (11,602,123) | (11,690,298) |
| Administration | (1,814,759) | (1,828,551) | (1,842,448) | (1,856,451) | (1,870,560) | (1,884,776) | (1,899,100) | (1,913,534) | (1,928,077) | (1,942,730) |
| Judicial Branch Costs - District Courts | (415,127) | (385,377) | (396,938) | (408,846) | (421,112) | (433,745) | (446,758) | (460,160) | (473,965) | (488,184) |
| SB138 amended | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| GTB Retirement | 0 | (49,684) | (66,835) | (88,840) | (116,905) | (147,032) | (179,223) | (214,480) | (252,904) | (294,403) |
| GTB School District General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditure Impacts | (182,332,365) | (185,072,136) | (188,365,325) | (192,031,966) | (195,657,152) | (199,475,050) | (203,432,382) | (207,562,203) | (211,909,631) | |

City

Water

City/Town

3:08

Version : July 16

Revenue

MCA Reference

BARS Accts

2-E

2-F

2-G

2-H

2-I

2-J

2-K

2-L

MV Plate Fees
61-3-321 /
7-14-2512
321 010

Veterans,
Purple Heart Fee
61-3-332
321 010

Co Personalized
Plate Fee
61-3-406
321 010

Original Title
Transfer Title
61-3-203
321 030

Single Movement
Permits
61-4-311
321 040

Special Mobile
\$5 Fee
61-3-431
321 040

Motor Vehicle
5% GVW Fee
61-10-225
341 060

Registration
Late Fee
61-3-201
341 060

| | 2-E | 2-F | 2-G | 2-H | 2-I | 2-J | 2-K | 2-L |
|-------|------------|------|------|------|--------|------|------|------|
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | 101,951.00 | | | | 350.00 | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
| 8 | | | | | | | | |
| 9 | | | | | | | | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | | | | |
| 13 | | | | | | | | |
| 14 | | | | | | | | |
| 15 | | | | | | | | |
| 16 | | | | | | | | |
| 17 | | | | | | | | |
| 18 | | | | | | | | |
| 19 | | | | | | | | |
| 20 | | | | | | | | |
| 21 | | | | | | | | |
| 22 | | | | | | | | |
| 23 | | | | | | | | |
| 24 | | | | | | | | |
| 25 | | | | | | | | |
| 26 | | | | | | | | |
| 27 | | | | | | | | |
| 28 | | | | | | | | |
| 29 | | | | | | | | |
| 30 | | | | | | | | |
| 38 | | | | | | | | |
| TOTAL | 101,951.00 | 0.00 | 0.00 | 0.00 | 350.00 | 0.00 | 0.00 | 0.00 |

County

Stillwater

City/Town

3:08

Version : July 16

Revenue →
 MCA Reference →
 BARS Accts →

3-A
 Total
 of All
 Revenue
 W/ HB540
 Annualized

| | 2-M | 2-N | 2-O | 2-P | 2-Q | 2-R | 3-A |
|----|---|--|--|--|--|--|------------|
| | Off Highway \$1.50 County Fee 23-2-811 341 060 | Camper Decal \$1.00 Fee 61-3-524(2) 341 060 | Co. Manufactured Home \$1.50 15-1-116 341 060 | (This Column Intentionally Left Empty) | (This Column Intentionally Left Empty) | (This Column Intentionally Left Empty) | |
| 1 | | | | | | | |
| 2 | | | | | | | 191,337.58 |
| 3 | | | | | | | 235,235.91 |
| 4 | | | | | | | 17,562.84 |
| 5 | | | | | | | 54,120.90 |
| 6 | | | | | | | 4,235.40 |
| 7 | | | | | | | 10,864.65 |
| 8 | | | | | | | 27,989.22 |
| 9 | | | | | | | 10,064.58 |
| 10 | | | | | | | 16,175.27 |
| 11 | | | | | | | 3,325.00 |
| 12 | | | | | | | 12,873.94 |
| 13 | | | | | | | 1,798.75 |
| 14 | | | | | | | 36.00 |
| 15 | | | | | | | 170,169.41 |
| 16 | | | | | | | 727.00 |
| 17 | | | | | | | 1,090.00 |
| 18 | | | | | | | 13,936.37 |
| 19 | | | | | | | 25,197.84 |
| 20 | | | | | | | 94.97 |
| 21 | | | | | | | 1,866.81 |
| 22 | | | | | | | 3,632.79 |
| 23 | | | | | | | 399.34 |
| 24 | | | | | | | 25,323.46 |
| 25 | | | | | | | 1,215.00 |
| 26 | | | | | | | 0.00 |
| 27 | | | | | | | 0.00 |
| 28 | | | | | | | 0.00 |
| 29 | | | | | | | 0.00 |
| 30 | | | | | | | 0.00 |
| 38 | | | | | | | 0.00 |
| | 0.00 | 0.00 | | 0.00 | 0.00 | 0.00 | 829,2 |

