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As of: 2024/05/14 02:47:41

****

68th Legislature 2023

Drafter: Toni Henneman, 406-444-3593

PD 2TH

(SB332)

1   **** BILL NO. ****

2   INTRODUCED BY ****

3   BY REQUEST OF THE ****

4

5   A BILL FOR AN ACT ENTITLED: "AN ACT REVISING LOCAL GOVERNMENT PRELIMINARY BUDGET

6   REQUIREMENTS TO INCLUDE AN ESTIMATED AMOUNT OF PROPERTY TAX INCREASE; AND

7   AMENDING SECTION 7-6-4020, MCA."

8

9   BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10

11   **Section 1.** Section 7-6-4020, MCA, is amended to read:

12   "**7-6-4020.   Preliminary annual operating budget.** (1) A preliminary annual operating budget must

13   be prepared for the local government.

14   (2)   This part does not provide for the consolidation or reassignment, but does not prohibit delegation

15   by mutual agreement, of any duties of elected county officials.

16   (3)   (a) Before June 1 of each year, the county clerk and recorder shall notify the county commission

17   and each board, office, regional resource authority, or official that they are required to file preliminary budget

18   proposals for their component of the total county budget.

19   (b)   Component budgets must be submitted to the clerk and recorder before June 10th or on a date

20   designated by the county commission and must be submitted on forms provided by the county clerk and

21   recorder.

22   (c)   The county clerk and recorder shall prepare and submit the county's preliminary annual operating

23   budget.

24   (d)   Component budget responsibilities as provided in this subsection (3) include but are not limited to

25   the following:

26   (i)   The county surveyor or any special engineer shall compute road and bridge component budgets

27   and submit them to the county commission.

28   (ii)   The county commission shall submit road and bridge component budgets.

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1   (iii)   The county treasurer shall submit debt service component budgets.

2   (iv)   The county commission shall submit component budgets for construction or improvements to be

3   made from new general obligation debt.

4   (4)   The preliminary annual operating budget for each fund must include, at a minimum:

5   (a)   a listing of all revenue and other resources for the prior budget year, current budget year, and

6   proposed budget year;

7   (b)   a listing of all expenditures for the prior budget year, the current budget year, and the proposed

8   budget year. All expenditures must be classified under one of the following categories:

9   (i)   salaries and wages;

10   (ii)   operations and maintenance;

11   (iii)   capital outlay;

12   (iv)   debt service; or

13   (v)   transfers out.

14   (c)   a projection of changes in fund balances or cash balances available for governmental fund types

15   and a projection of changes in cash balances and working capital for proprietary fund types. This projection

16   must be supported by a summary for each fund or group of funds listing the estimated beginning balance plus

17   estimated revenue, less proposed expenditures, cash reserves, and estimated ending balances.

18   (d)   a detailed list of proposed capital expenditures and a list of proposed major capital projects for the

19   budget year;

20   (e)   financial data on current and future debt obligations;

21   (f)   schedules or summary tables of personnel or position counts for the prior budget year, current

22   budget year, and proposed budget year. The budgeted amounts for personnel services must be supported by a

23   listing of positions, salaries, and benefits for all positions of the local government. The listing of positions,

24   salaries, and benefits is not required to be part of the budget document.

25   (g)   all other estimates that fall under the purview of the budget.

26   (5)   The preliminary annual operating budget for each fund for which the local government will levy an

27   ad valorem property tax must include the estimated amount to be raised by the tax.

28   (6)   If a government entity intends to increase property taxes, including an increase authorized under

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1   15-10-420(1), the preliminary budget must include the <u>estimated</u> amount by which property taxes will increase

2   on homes valued at $100,000, $300,000, and $600,000."

3   - END -