SENATE BILL 165 (LEWIS)
SUMMARY OF PROPOSED CHANGES TO SCHOOL DISTRICT BUDGET CALENDAR
(Note: Dates highlighted in yellow reflect amendments that will be proposed when the bill is introduced.)

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Current Law	**SB 165 Proposal	Description	Affected Statute(s)
June 30	N/A (for reference only)	Close of the fiscal year.	20-1-301, MCA
Between July 1 and August 4	Between July 1 and August 10	District clerk publishes one notice of date, time and place of budget meeting.	20-9-115
By July 10	On or before July 20 (Current bill shows July 30)	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) and (2) 20-9-604(5)
By 1st Monday in August	N/A (for reference only)	Department of Revenue delivers taxable valuation information to county superintendent.	20-9-122
August 10	N/A (for reference only)	Non-located county submits joint district information to located county.	20-9-151(2) and OPI form FP-8
On or before August 20	N/A (for reference only)	Located county submits joint district tax levy summary to non-located county.	20-9-151(2) and OPI form FP-8
Before the 2nd Monday in August	On or before August 20 (Current bill shows no change)	County superintendent computes revenue available to finance the transportation budget.	20-10-144
On or before August 15	On or before August 20	Trustees meet to consider all budget information and any attachments required by law.	20-9-131(1)
Not later than the 4th Monday in August	On or before August 25	Trustees adopt final budget.	20-9-131(2)
By the later of the 2nd Monday in August or within 45 calendar days after receiving certified taxable values	N/A (for reference only)	County commissioners shall fix tax levies.	7-6-4036
By the 3rd Monday in August	By the later of the 2nd Monday in August or within 45 calendar days after receiving certified taxable values	County clerk and recorder reports mill levy to DOR.	15-10-305(1)
On the 4th Monday in August	By the 2nd Friday in September	County superintendent reports levy requirements to the county commissioners and places the final adopted school district budgets before the commissioners.	20-9-141(3) 20-9-142 20-9-151(3) 20-9-152(1) 20-9-501(5)(b) 20-9-503(1) 20-9-533(4) 20-10-144(5) 20-10-146(3)
Not later than August 15	By the 2nd Friday in September	Trustees report annual financial activities of each fund maintained by the district to the county superintendent.	20-9-213(6)
Not later than September 1	By the 2nd Friday in September	Trustees of joint school district submit annual fiscal report to county superintendent in each county in which the joint district is situated.	20-9-213(6)
Not later than the 2nd Monday in September	By September 15	County superintendent submits annual reports to OPI: (1) final budget for each district; (2) levy requirement for county transportation and retirement funds; (3) TFS for each district; and (4) other as requested by OPI.	20-3-209 20-9-134(1)
Not later than the 2nd Monday in September	By September 15	County superintendent submits a report of the revenue amounts used to establish the levy requirements for county school funds supporting elementary and high school district retirement and transportation obligations to OPI.	20-9-501(11) 20-10-146(4) OPI from FP-10

SENATE EDUCATION
EXHIBIT NO. 6
DATE 1-14-2009
BILL NO. SB 165

Responsible Party	June	July	August	September	Comments
School District	**June 30th** Close of the Fiscal Year (20-1-301 MCA)	(1) **Between July 1st-August 10th** District Clerk publishes one notice of date, time and place of budget meeting. (20-9-115)	(5) **(On or before) August 20th** Districts meet to consider all budget information and any attachments required by law. (20-9-131(1)) (8) **(On or before) August 25th** Trustees adopt Final Budget (20-9-131)(2) Trustees deliver to County Supt. within 5 days of adopting Budget (20-9-131)(3)	(3) **By the 2nd Friday in September** Trustees submit annual financial activities of each fund (TFS) to County Superintendent. (20-9-213(6))	(1) These symbols show the order of the actions required in each month. **The following amendments will be proposed when SB 165 is introduced:** - Change proposed date to **July 20** in 20-9-121(1), 20-9-121(2) and 20-9-604(5). - Change proposed date to **"by the 2nd Friday in September"** in 20-9-501(5)(b), 20-9-503(1), 20-9-533(4) and 20-10-146(3).
OPI					
County Treasurer		(2) **(On or before) July 20th** County Treasurer provides bond, endowment fund and cash balance info for school TFS and cash balances for county school funds supported by countywide levies. (20-9-121(1),(2); and 20-9-604(5))			
County Assessors (DOR)			(1) **1st Monday in August** DOR delivers taxable valuation information to County Superintendent (20-9-122)		
County Superintendent			(2) **August 10th** Non-located County submits joint district information to Located County (20-9-151(2) and OPI form FP-8) (3) **August 20th (or before)** Located County submits joint district tax levy summary to Non-located County (20-9-151(2) and OPI form FP-8) (4) **August 20th (Or Before)** County Superintendent computes revenue available to finance the transportation fund budget. (20-10-144)	(1) **By the 2nd Friday in September** County Superintendent reports levy requirements to Co. Commissioners and places final adopted SD budgets before the Commissioners. (20-9-141(3); 20-9-142; 20-9-151(3); 20-9-152(1); 20-9-501(5b); 20-9-503(1); 20-9-533(4); 20-10-144(5); 20-10-146(3)) (4) **By September 15** County Superintendent submits annual report to OPI: (1) final budget for each district; (2) levy requirement for county transportation and retirement funds; (3) TFS for each district; (4) other as requested by OPI (20-9-134(1) and 20-3-209) County Superintendent submits a report of the revenue amounts used to establish the levy requirements for county school funds supporting elementary and high school district retirement and transportation obligations to OPI (20-9-501(11); 20-10-146(4))	
County Commissioners			(6) **Later of 2nd Monday in August or w/in 45 calendar days after receiving certified taxable values.** County Commisioners shall fix tax levies (7-6-4036)	(2) **By the 2nd Friday in September** County Commissioners fix and levy taxes. (20-9-142; 20-9-152(1))	
County Clerk			(7) **Later of 2nd Monday in August or w/in 45 calendar days after receiving certified taxable values.** County Clerk reports mill levy to DOR (15-10-305)		**Prepared by: Office of Public Instruction** **Contact: Denise Ulberg 444-1960 or dulberg@mt.gov** **January 13, 2009**