



MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

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Membership News

Please note the changes in your directory and on-line contacts:

Havre Schools have announced that **Zella Witter** has been appointed the School District Clerk effective January 1, 2007. Congratulations Zella. Please note that the phone number will now be 406-265-4356 x 348.

Ric Floren retired effective December 31, 2006.

Happy New Year and greetings from Maui. Could you do me a favor and change the e-mail address listed on my ad in your newsletter? The correct address is philo2500@yahoo.com. Thanks. I hope the weather isn't too bad in Montana.

Mike Dahlem

I have had a name change and email address change, was **Julie Lorensen**.....now **Julie Mason**... masonj@florence.k12.mt.us

Julie Mason, Business Manager, Florence-Carlton School

Legislative News

We are off and running with School legislation already. Already heard was:

SB 56 Retirement fund to pay costs for school employees paid with federal funds MASBO testified as a proponent.

HB 45 Revise school finance laws. This is the OPI cleanup bill and it allows schools to adopt their prior years' budget. MASBO testified as a proponent.

Calendar of Events

January 30-31 -MASBO Board Meeting – Helena

February 8-9 - ASBO Leadership Conference - Toronto

March 29-30 - MASBO Board Meeting - Helena

June 20-22 – Annual Summer Conference (Butte-Copper King Inn)

October 12 -16 ASBO Conference – Toronto

October 17-19 MCEL – Great Falls

Coming soon:

Regional meeting dates

&

Human Resource workshop dates

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“MASBO IS DEDICATED TO TRAINING AND SUPPORTING THE PEOPLE RESPONSIBLE FOR BUSINESS OPERATIONS OF MONTANA SCHOOLS. THE GOAL IS TO ENABLE MEMBERS TO MANAGE THE BUSINESS IN ORDER TO SUPPORT EDUCATION FOR MONTANA CHILDREN”

Making Ends Meet

Every once in a while MASBO comes upon cost savers and feels it is something many of you could use somewhere in the district.

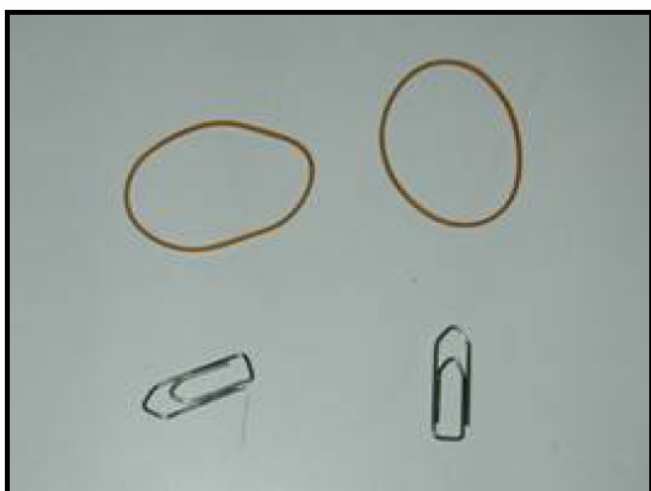
A sensational idea for office equipment!

- Workload getting to you ?
- Feeling stressed ?
- Too many initiatives “cascading” down?

Here is the new low cost way to cope!

Take 2 paperclips and elastic bands.

Fig 1



Assemble them as shown on the picture.

Fig. 2



(continued on page 5)

Scholarship Needs Applicants

Black Mountain Software is offering a scholarship to Montana students. We are asking your assistance in distributing the 2007 Black Mountain Software Scholarship Application to all interested 2007 graduating Montana high school seniors who will be attending an accredited institution of higher education (trade school, technical school, college, or university) after graduation are eligible.

One scholarship will be awarded annually in the amount of \$500.00 and will be presented to the winning applicant at the annual Montana Association of Business Officials (MASBO) conference. This year the conference will be held on June 20-22, 2007 in Butte, Montana. If the applicant is unable to attend, the announcement will be made at the conference and payment will be mailed to the winner at the address on the scholarship application form. Travel expenses will also be provided to the winning applicant to attend the conference and receive the scholarship award. Expenses will be limited to one night of lodging at the conference, two days of meal per-diem at \$39.00 per day, and round trip mileage reimbursement at the current federal standard rate (\$0.485 per mile for 2007) from the applicant's home. Payment will be made payable to both the winning applicant and to the institution of higher education.

All completed applications must be mailed to:

Black Mountain Software
 ATTN: Scholarship Application Committee
 830 Shoreline Drive
 Polson MT 59860

Applications must be postmarked on or before **April 15, 2007**. To be considered a viable applicant:

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- All spaces on the application form must be completed to include signatures
- Written essay of 500 words or less included in the proper format
- If available at the time of entry, a proof of enrollment from the institution of higher education. If proof of enrollment is not available at the time of application, the winning applicant must provide it to Black Mountain Software prior to the presentation of the scholarship payment.

Instructions for completing the form and essay requirements are printed on the application form. Forms may be printed from our website at

www.blackmountainsoftware.com/scholarship.htm .

Thank you for helping us by distributing these forms. Black Mountain Software looks forward to honoring a Montana graduate by helping to defray some of the costs of continuing their education.

TRS to Automate Payroll Insurance Reporting

A retired member who is a participant in an employer-sponsored group insurance plan may elect to have monthly premiums withheld from their retirement benefit by contacting the payroll clerk at the place of the member's former employment. Beginning March 1, 2007, the TRS move this service to a new on-line system which will help employers manage payroll insurance premium deductions. After March 1, 2007, ***all*** updates to payroll insurance premium deductions must be made by utilizing the new on-line system. Under this automated system, the TRS will no longer send employers the paper Payroll Insurance Premium Withholding List and employers will no longer be required to make manual adjustments. By the end of January, the TRS will send participating employers a letter explaining how to get started with the new system.

To assist employers with the transition to the on-line system, the TRS has set up a web site complete with a detailed user's manual and test area. The TRS has tried to make learning and using the new on-line system as easy as possible. For example, employers will not have to reenter any current insurance premium information because the TRS staff has already entered this information for employers. The new on-line system has the means to make mass changes, organize insurance premium withholdings, verify deductions entered are not more than the benefit recipient will be paid, in addition to several report options.

How will this new on-line system help employers? In general, having insurance premiums withheld from the benefit recipient's monthly benefits saves employers the effort of collecting and accounting for insurance premium payments withheld on behalf of the TRS benefit recipients. Because employers are directly in charge of the insurance premium deductions, the TRS staff is removed from the data entry and maintenance role. Employers will be in control of these deductions. The TRS goal in the design of this new on-line system is to make the job of managing payroll insurance deductions easier.

You can get a preview of the helpful 24 page user's manual at:

<http://www.trs.mt.gov/Help/TestApps/DraftPayrollInsuranceReportingManual.PDF>.

If you have any questions or comments, please contact Bill Hallinan, IT Manager, at bhallinan@mt.gov or (406) 444-3395. In addition, if you are an employer with TRS retirees participating in your group insurance program and are not current using this system, please contact us.

Payroll Update

	<u>2006</u>	<u>2007</u>
Maximum Social Security Wages	\$94,200	\$97,500
Maximum Medicare Wages	No Maximum	No Maximum
Social Security Tax Rate for Employees and Employer	6.20%	6.20%
Medicare Tax Rate for Employees and Employers	1.45%	1.45%
Total FICA Tax Rate	7.65%	7.65%
 Federal Unemployment Compensation- <u>Schools Exempt</u>	 (A)	 (A)
 MT Unemployment Compensation or MSUIP		
Wage Base - Unemployment applies to all wages paid	No Maximum	No Maximum
Tax Rate (MT Unemployment & MSUIP)	(B)	(B)
MT Unemployment Administrative Fee	0.05%	0.05%
(These fees are included within MSUIP Rate)		
 Montana Income Withholding Tax		
(From Montana Withholding Tables)	Jan.2005 MT Tax Guide	Jan.2005 MT Tax
Guide		
 Minimum Wage Hourly Rate	 \$5.15	 \$6.15
 Maximum Amount of Earned Income that a Social Security Beneficiary May Earn without Affecting Benefits		
Under Full Retirement Age (65 yrs. 8 mos. for 2006)	\$12,480	
Under Full Retirement Age (65 yrs. 10 mos. for 2007)		\$12,480
Full Retirement Age or Older (65 yrs. 8 mos. for 2006)	No Limit	
Full Retirement Age or Older (65 yrs. 10 mos. for 2007)		No Limit
 403(b) Limit		
(Does not include Catch-ups)	\$15,000	\$15,500
 Standard Mileage Rates (IRS) – (Cents per mile)		
	44.5 cents	48.5 cents

(A) – Local Governments (Schools) are Exempt from Federal Unemployment Tax.

(B) – Rates are determined per entity and vary based on claims history.

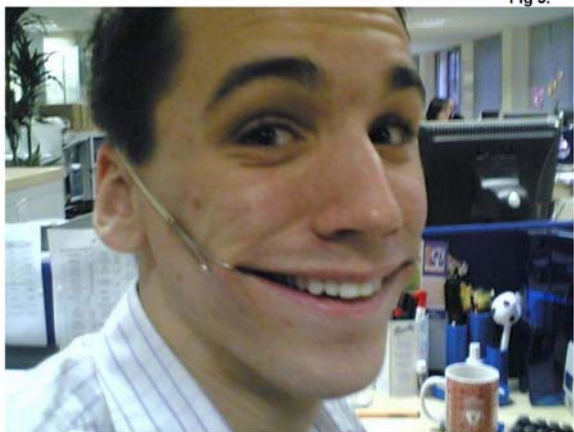
The information contained herein is offered on an informational basis, always seek competent professional advice/council regarding specific questions. Mention of a product or service is not an endorsement.

What you do speaks so loud that I cannot hear what you say.” ---**Ralph Waldo Emerson**

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Making Ends Meet (continued from page 2)

Apply the construction as visualized in **fig 3.**



Enjoy your day.

This economical but necessary office equipment will help you to reach the end of the day with a smile on your face!

The End.

Are You a Registered Montana School Business Official? – It makes a difference!



“Someone's opinion of you does not have to become your reality.” --- **Les Brown**

MASBO helping MASBO Silent Auction at Summer Conference



Please contact your regional director or any MASBO Board member if you are aware of one or more of our members that have had health problems and resulting excessive out of pocket expenses and could use our help. Remember 100% of all funds made on the silent auction go to recipients.

Items donated so far:

Tom Trumbell 1980-81 MASBO President is donating his old MASBO and ASBO trading pins!
THANK YOU TOM!!!

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MONTANA DEPARTMENT OF LABOR & INDUSTRY WAGE & HOUR UNIT STATE MINIMUM WAGE

Currently: **\$5.15**

Effective 1/1/2007: **\$6.15***

*The minimum wage is subject to a cost-of-living adjustment based on the Consumer Price Index no later than September 30th of each year.

Exception: A business not covered by the Fair Labor Standards Act whose gross annual sales are \$110,000 or less may pay \$4.00 per hour, **however**, if an individual employee is producing or moving goods between states or otherwise covered by the Fair Labor Standards Act, that employee must be paid the greater of either the federal minimum wage or Montana's minimum wage.

NO TIP CREDIT, TRAINING WAGE OR MEAL CREDIT IS ALLOWED IN THE STATE OF MONTANA

OVERTIME PAY

Employees who work in excess of 40 hours in a workweek must receive overtime compensation at a rate of at least 1 ½ times their regular hourly rate for those hours worked over 40. There are exclusions from overtime pay. This information can be obtained by calling the Wage & Hour Unit at (406) 444-5600.

PAYMENT OF WAGES

WHILE STILL EMPLOYED: An employee must be paid within 10 business days after the end of the pay period.

WHEN SEPARATED FROM EMPLOYMENT: When an employee quits, wages are due on the next scheduled pay day for the period in which the employee was separated, or 15 calendar days, whichever occurs first.

TERMINATED FOR CAUSE: When an employee is laid off or discharged, all wages are due immediately (within four hours or end of the business day, whichever occurs first), unless the employer has a preexisting, written policy that extends the time for payment. The wages cannot be delayed beyond the next pay day for the period in which the separation occurred, or 15 calendar days, whichever occurs first.

FOR ADDITIONAL INFORMATION PLEASE CONTACT:

DEPARTMENT OF LABOR & INDUSTRY
LABOR STANDARDS BUREAU
WAGE & HOUR UNIT
PO BOX 6518

HELENA MT 59604-6518

PHONE (406) 444-5600

Please visit us on the web at:

www.mtwagehourbopa.com

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2006-07 MASBO Board

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President Elect	Teresa Cornell (406) 353-2289 Teresac@harlem-hs.k12.mt.us
Vice-President	Suzie Zentz (406) 656-4471 suziez@canyoncreek.k12.mt.us
Past President	Kathy Preeshl (406) 355-4481 kpreeshl@northstar.k12.mt.us
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Region 2	Zella Witter (406) 265-4356 ext. 348 witterz@havre.k12.mt.us Glacier, Toole, Pondera, Teton, Chouteau, Cascade, Judith Basin, Liberty, Hill, and Blaine Counties)
Region 3	Jacki Young (406) 742-5265 jyoung@fschool.org Valley, Daniels, Sheridan, Roosevelt, and Richland Counties)
Region 4	Sandra Lane (406) 682-4258 slane@ennisschools.org Lewis & Clark, Deer Lodge, Powell, Silver Bow, Jefferson, Meagher, Gallatin, Beaverhead, Madison, Broadwater, and Park Counties)
Region 5	Diane Brook (406) 252-6002 brookd@lockwood.k12.mt.us Petroleum, Wheatland, Golden Valley, Musselshell, Sweet Grass, Stillwater, Yellowstone, Carbon, and Big Horn Counties)
Region 6	Elaine Stanhope (406) 778-2577 elaines@baker.k12.mt.us McCone, Dawson, Prairie, Wibaux, Treasure, Rosebud, Custer, Fallon, Powder River, and Carter Counties)
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ExOfficio – MSUIP	Roger Heimbigner 628-3354 rbinger@laurel.k12.mt.us

MASBO MEMBER VENDORS

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Foxieladyc@aol.com

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hdmaster@hemaster.com

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John.boyer@brecek.com

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Ennis, Mt 59729
(P) 682-7718
(F) 682-7712
trlane@3rivers.net
www.laneds.com

SG Long- Capitol Markets Div.
Paul Anderson, President
283 W Front St. Ste. 302
Missoula, MT 59802
(P) 721-0999
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panderson@sulong.com



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