

March 07



## MONTANA ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

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### OPI's General Fund Spreadsheet: The Right Tool for the Job

This year, districts will find added challenges as budgeting and levy election season approaches. On March 1, OPI will release FY2008 Pre-Legislative Preliminary Budget Data Sheets with GTB information and all certifiable budget data available to date. However, due to anticipated legislative changes in the school funding model, we do NOT expect this certifiable information to include FY08 budget and voting limits. Unfortunately, trustees must pass a resolution stating exact levy amounts prior to April 13 (25 days before the May 8 election), the last day clerks may certify ballots.

So what should districts do? This year in particular, OPI's FY08 General Fund Budgeting Spreadsheet is the answer. OPI posted the spreadsheets about a month ago (<http://www.opi.mt.gov/schoolfinance/excel.html>). Many districts quit using the spreadsheet after the information matches the Data Sheets. Data verification is important, but it's also just the starting point for using the spreadsheet. You can also use it to help your district:

Plan for fiscal year end. Maximizing your district's responsibility to its taxpayers includes effective management of Guaranteed Tax Base aid. Experiment with the "Fund Balance Reappropriated" field to see just how a year-end accrual will affect your taxpayers and your GTB.

Analyze legislation. Want to know how much money your district will get for full-time kindergarten? Adjust your ANB and see. After unprotecting a sheet, you can change any variable and adjust any formula in the spreadsheets to project what each bill will mean to your district. With that information in hand, you can give your trustees and legislators financial data showing why a bill is--or is not--good for your community.

Make policy decisions. Thinking about changing your tuition rates? What if we have to RIF five teachers? What will happen if our taxable value increases because of the new

subdivision up the road? What if PPL makes good on their back taxes this year? Each of these situations will impact your budget limits, state funding, or your local property taxes. You can manipulate any of these variables--and more--and see what will happen if...

One word of caution: PLEASE check your numbers. Any number of things could go wrong--a 10-key error, a missed field, an incorrect formula (oh yes, they do happen!). In most years, you can compare the spreadsheet results to your Data Sheet. Without Data Sheets, however, OPI recommends the old-fashioned paper, pencil, and calculator method. We posted the General Fund Overview and Worksheets for this exact purpose (<http://www.opi.mt.gov/PDF/SchoolFinance/budget/FY08PreLegOverview&Wkshts.pdf>).

Better yet, come to MASBO's spring budgeting workshops. MASBO will announce dates shortly. These workshops are well worth your time and money. Even if you've been before, plan to come again. Laws change and it never hurts to refresh and deepen your understanding of budgets and all the variables that go into them. Oh yeah--bring your superintendent (and a trustee or two) with you!

One last point: call OPI with questions. We designed this tool to be helpful and user-friendly. If it doesn't seem to work or you can't find the information you need, DO NOT waste your time struggling. Please contact me (444-4524) or any member of OPI's School Finance staff. In most cases, we can resolve your issue and get you back on track quicker--and with less frustration--than if you suffer through it on your own. We would also appreciate a call if the spreadsheets (or any of our forms and tools) don't meet your needs or if you have ideas to improve them.

Good luck!



To register for the MASBO regional workshops at:

<http://fs3.formsite.com/masbo/form918918232/index.html>

- Region 1 March 19, Missoula Grant Creek Inn
- Region 2 March 28, Helena, Wingate Inn
- Region 3 March 22, Sidney, Eastern Montana Research Center
- Region 4 Combined with Region 2...See Region 2 Info.
- Region 5 March 21, Billings, Rocky Mountain College
- Region 6 March 23, Miles City, Miles Community College

Note: important information about 403 b's will be shared at the regional meetings. We know you are getting bombarded from companies on the 403 (b) plans, you may wish to hold off until the regional meeting .

**Notice:** MASBO members that may be interested in running for Vice President or for regional director positions. Talk to the Regional Director or to President Evelyn Mull at the Regional workshops.



**Budget AND Expenditure workshops offered**  
**Registration will be limited!!!**

This year MASBO is offering separate workshops on the budgeting process. In the past we have offered only the revenue side of planning your budget. It has been requested that this type of hands-on, interactive instruction also be offered for the expenditure side of budgeting. We have listened and with the legislation still up in the air at this time, this year looks like the perfect time to do it.

The dates are:

- March 26 Missoula Grant Creek Inn – Expenditure Workshop
- April 2 Great Falls, College of Technology Expenditure Workshop
- April 12 Billings Education Center – Expenditure Workshop
- April 13 Billings, Billings Education Center Revenue Workshop
- April 19 Kalispell, Museum at Central School – Expenditure Workshop
- April 20 Kalispell, Museum at Central School - Revenue Workshop

**Register Now at:**  
<http://fs3.formsite.com/masbo/form213367163/index.html>

**Montana and surrounding states and provinces will be co-hosting more workshops. Here is the 1<sup>st</sup> and even though the date is coming soon, for some of you on the highline, this may be closer than training here. The workshop is being presented by ASBO International presenters.**

## **ASBO of Alberta Regional Workshop**

**Friday, March 16, 2007**

ASBO International, Alberta ASBO, and Montana ASBO invite you to  
Calgary  
for a pair of sessions for School Administrators.

**Sarbanes-Oxley and Local School Districts**

**8:30 a.m. – Noon**

CPE Credits: 3.5

[Scroll down for more.](#)

**Preventing Fraud in Your District**

**1:00 p.m. – 4:30 p.m.**

CPE Credits: 3.5

[Scroll down for more.](#)

**These sessions are a joint offering** from ASBO International and are open to attendees from other provinces and states.

[Scroll down for registration information.](#)



### **Location:**

Daltons Conference Centre  
The Greenwood Inn  
3515 – 26 Street NE  
Calgary, Alberta Canada  
Toll-free: 888/ 233-6730

 [Click here for more from the Greenwood Inn Website](#)

**Please Note:** Hotel reservations must be made separately from conference registration. For reservations, please contact the hotel directly at **403/ 250-8855**. To obtain the block room rate you must ask for the ASBO of Alberta group booking.



**To see more information go to**

**<http://asbointl.org/Recognition/index.asp?bid=22455>**

“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”