



BUDGET WORKSHOP

November 2022

Welcome

BATHROOMS ARE LOCATED:

LUNCH: PROVIDED

WIFI PASSWORD:

LOG IN TO THE POLL APP

WEB: POLLEV.COM

ENTER: SHELLEYTURNER693

TEXT: SHELLEYTURNER693

TO: 22333



“Seasons” of Budgeting

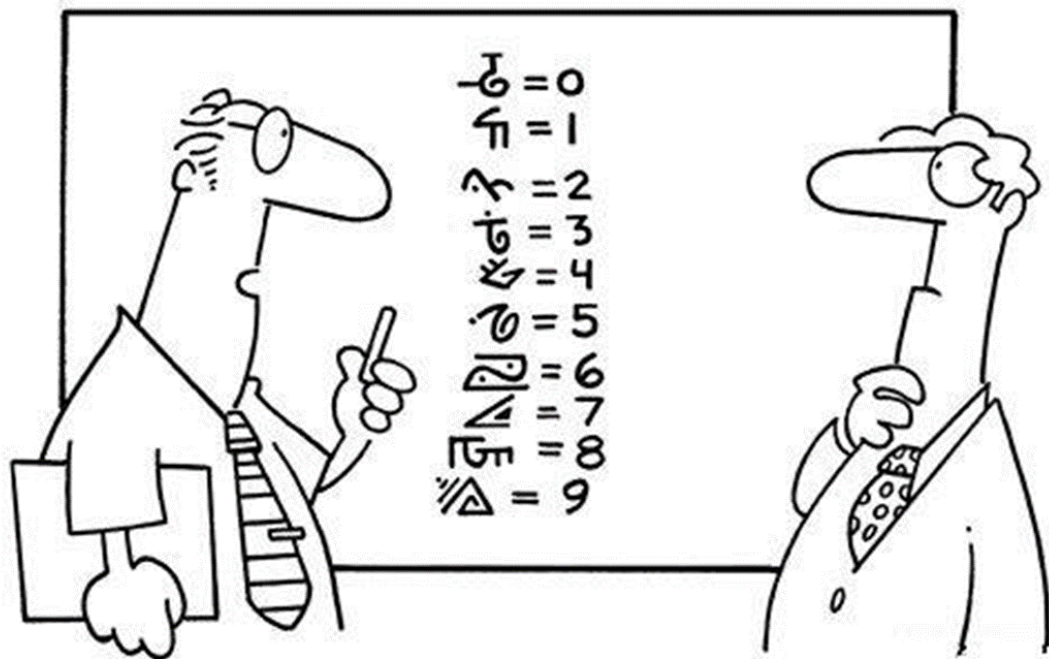
October – January (FALL)

February – March (WINTER)

April – June (SPRING)

July – September (SUMMER)

WE MAY NOT GET THROUGH ALL SLIDES



“The accounting department just can’t live with the old numbers anymore. There is just too much bad history, too many painful memories. We’ve replaced them with a whole new set of digits and we’d like the rest of the company to cooperate.”

October - January

Types of Funds

Estimating ANB

OPI Budget Worksheet

Project Expenses for following year

Gaining/Bargaining

Present to Leadership/Board



Types of Funds

BUDGETED

- General (voted & non-voted)
- Transportation (non-voted)
- Bus Depreciation (non-voted)
- Tuition (non-voted)
- Retirement (non-voted)
- Adult Education (non-voted)
- Technology (voted, perpetual, state)
- Flexibility (voted & limited non-voted)
- Debt Service (voted)
- Building Reserve (voted & non-voted)

NON-BUDGETED

- School Food
- Miscellaneous
- Driver's Ed
- Rental
- Compensated Absences
- Metal Mines
- Building
- Payroll Clearing
- Claims Clearing
- Private Purpose Trust
- Interlocal Agreement

Budget approved by the Board in August affects the BUDGETED funds (BUT you may want to adopt a budget for all funds)

Estimating ANB

Using the [OPI ANB Calculator](#)

Projecting Enrollment:

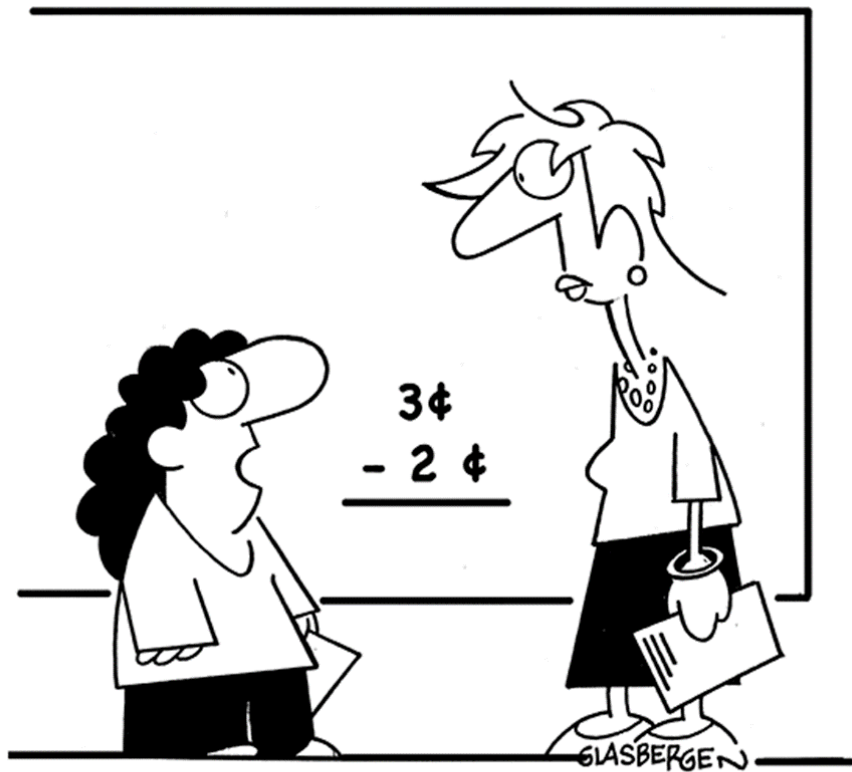
- Complete after October Count Day (use to estimate February)
- Use previous year
- Consider incoming Kindergarten
- Birth Rates from 5-6 years previous
- Major housing growth
- Homeschool Participating in Activities

WORK TIME!

Click Here: [OPI ANB Calculator](#) OR go to opi.mt.gov, click on Leadership – School Finance – Student Count ANB – Calculation Spreadsheets – ANB Calculation Sheet

Will need to have available: Current Year ANB for past 2 years, Projected Enrollments

<https://opi.mt.gov/Leadership/Finance-Grants/School-Finance/Student-Count-ANB#10518111774-calculation-spreadsheets>



**“Do you want my answer in school math,
government math or corporate math?”**

OPI Budget Worksheet

[General Fund Budget Spreadsheet and Instructions](#)

▾ Budget Spreadsheets & Guidance

- [FY2023 Budget Instructions](#)
- [FY2023 General Fund Budget Spreadsheet](#)
- [FY2023 General Fund Budget Overview Worksheet](#)
- [Transportation Budgeting Worksheet](#)
- [Technology Fund levy Spreadsheet](#)
- [Projecting General Fund Reserves](#)
- [Budget Amendment Packet](#)
- [Building Reserve Fund Guidance Document Revised May 2018](#)

Good Tool: Hand calculated OPI budget worksheets - have you ever done this?

WORK TIME!

OPI BUDGET WORKSHEET

Will need to bring/have available: Any Levies passed in the previous year, ANB worksheet completed earlier in the day and current year taxable value

1. PAR Tab

- a. Cell H2: 0 Current Year, 1 FY24
- b. FY24 Current Year ANB
- c. Adopted Budget for FY23
- d. Over base Approved this year
- e. FTE

2. Inputs Tab

- a. Elem & HS LE
- b. Taxable Value
- c. Proposed Adopted Budget

PAR Tab

General Fund					0 then Current Law FY23, If 1 then estimation with inflation for FY24, If 2 then estimation for FY25				
Basic Entitlement Increment									
	First Basic Entitlement	Additional ANB	Increase Amt.		FY2023 CL	FY2024 EST	FY2025 EST		
Elementary	250	25	2,863		2,788	2,863	2,943	Inflationary	
Middle	450	45	5,724		5,574	5,724	5,883	FY 2023	
High School	800	80	17,175		16,723	17,175	17,652	FY 2024	
								FY 2025	
								N/A	
								Current Law	
								2.70	
								Estimate	
								2.78	
								Estimate	
Prior Year Constants:									
Elementary Per ANB Entitlement (20-9-306, MCA)				5,962.00	5,813	5,962	6,123		
Indian Education for All Entitlement Per ANB (20-9-329, MCA)				23.28	22.70	23.28	23.91		
Current Year Constants:									
Additional Percent of Special Ed in BASE Budget				40%	0.40	0.40	0.40		
Additional Percent of Special Ed in Maximum Budget				75%	0.75	0.75	0.75		
Instructional Block Grant Rate Per ANB				152.47	152.47	152.47	152.47		
Related Service Block Grant Rate Per ANB				50.82	50.82	50.82	50.82		
Elementary Per ANB Entitlement (20-9-306, MCA(14(b)))				6,123	5,962	6,123	6,293		
High School Per ANB Entitlement (20-9-306, MCA(14(a)))				7,840	7,634	7,840	8,058		
Elementary Reduction Per ANB (20-9-306, MCA)				0.2	0.20	0.20	0.20		
High School Reduction Per ANB (20-9-306, MCA)				0.5	0.50	0.50	0.50		
Direct State Aid Percentage (20-9-308, MCA)				44.7%	0.45	0.45	0.45		
Cutoff for reduction of Elem Per ANB Entitlement (20-9-308, MCA)				1,000	1,000	1,000	1,000		
Cutoff for reduction of HS Per ANB Entitlement (20-9-308, MCA)				800	800	800	800		
Elementary Basic Entitlement (20-9-306, MCA(6))				57,246	55,741	57,246	58,837		
Middle School Basic Entitlement (20-9-306, MCA(6))				114,493	111,483	114,493	117,676		
High School Basic Entitlement (20-9-306, MCA(6))				343,483	334,453	343,483	353,032		
Quality Educator Entitlement Per Educator (20-9-306, MCA(15))				3,566	3,472	3,566	3,665		
At Risk Student Appropriation (20-9-328, MCA)				6,032,369	5,873,777	6,032,369	#####		
Indian Education for All Entitlement Per ANB (20-9-329, MCA)				23.91	23.28	23.91	24.57		
Achievement Gap Per American Indian Student (20-9-329, MCA)				235	229	235	242		
Data for Achievement Payment Per ANB (20-9-325, MCA)				22.89	22.29	22.89	23.53		
FTE Add-On for Full Time Kindergarten Implementation				12.60	12.60	12.60	12.60		

Use ONLY to estimate FY24 Budgets	
Default value must be 0 when not used	
FY24 Current Year ANB	
E1	705
E2	
E3	-
E4	-
E5	-
FY24 Current Year ANB	
M1	197
M2	
FY24 Current Year ANB	
H1	367
H2	


For help estimating ANB from enrollment
<http://www.opi.mt.gov/pdf/schoolfinance/enrollment/ANBCalcWit>

Only Fill These Cells If You Are Estimating A FY24 Budget	
Enter your adopted budget for FY23	
Elementary	7,018,871.96
High School	3,352,482.33
K-12	
Enter any OB Levy newly authorized in FY23	
Elementary	
High School	
K-12	

GTB calculation exceptions			
Maximum General fund Budget is less than	1,000,000		1,000,000
Oil & gas revenue plus adopted budget is 105% or less of its maximum budget.			105%
Has a prior year unusual enrollment increase			
Has an outstanding oil and gas revenue bond			

As a reminder...taxable value can be found here.

It is okay to estimate what you expect your taxable value to be, or you can leave it the same as the current year.



MONTANA
Form AB-72T
Rev. 7-21

2022 Certified Taxable Valuation Information
(15-10-202, MCA)
Fergus County
LEWISTOWN ELEMENTARY

Certified values are now available online at property.mt.gov/cov

1. 2022 Total Market Value ¹	\$	902,627,789
2. 2022 Total Taxable Value ²	\$	14,824,888
3. 2022 Taxable Value of Newly Taxable Property.....	\$	266,598
4. 2022 Taxable Value less Incremental Taxable Value ³	\$	14,456,661
5. 2022 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-

Tax Incremental District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
LEWISTOWN TEDD	301,352	200,687	100,665
LEWISTOWN URBAN	1,749,754	1,482,192	267,562
Total Incremental Value		\$	368,227

Preparer June Krausz/Katie Kakalecik Date 8/1/2022

¹Market value does not include class 1 and class 2 value
²Taxable value is calculated after abatements have been applied
³This value is the taxable value less total incremental value of all tax increment financing districts
⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

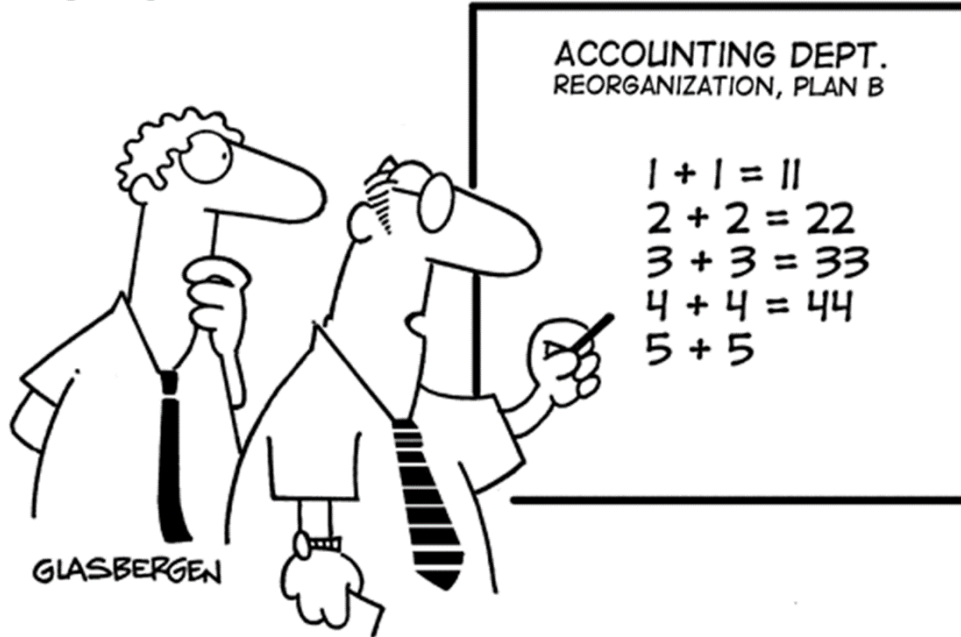
2022 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	32,706
II. Total value exclusive of "newly taxable" property	\$	57,010

Note
Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/08/2022, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.
The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/12/2022, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

You know your estimated budget...now what?!

Copyright 2005 by Randy Glasbergen.
www.glasbergen.com



“For years, we’ve been playing by old rules and the results have been dismal. It’s time for a bold new direction!”

Projecting Next Year's Expenses

- Utilizing Software or Spreadsheets to Project
- [Yearly Budget Questionnaire](#) for Administrators
- [Yearly Budget Checklist](#)

Things to Consider

- Grant amounts that may be changing, ending, etc.
- Shifting expenses between Elementary and HS Districts
- Utilizing Different Funds (Tuition for 1-on-1, Permissive Building Reserve for Counselor/SRO)
- Projecting Health/Dental Insurance
- Changes in ANB – shifting class sizes
- Negotiations
- TRS/PERS Employer Contributions
- Work Comp/Unemployment Contributions
- Salary Matrix Updates - Staff Years of Experience, Education Lanes, etc.
- Non Salary: Property/Liability Insurance, Utilities, etc.
- Curriculum, Technology, etc. (may not be yearly expense)

ANYTHING ELSE? PLEASE SHARE!

When do you start predicting the following year's expenses?



- October
- November
- December
- January
- March
- Never



“I found room in the budget to update your office equipment. Would you rather have a box of paperclips or a new pencil?”



I WONDERED HOW THE SCHOOL DISTRICT
WOULD MAKE UP THE BUDGET SHORTFALL.

Presenting to Leadership/Board

Role of the Business Manager/Clerk

How often/when to communicate

How to communicate a deficit

How to communicate a surplus

[Example spreadsheets](#) (next slides)

Communicating to Leadership (Administrators, Superintendent)

More detailed than with the Board

May require multiple meetings

ELEMENTARY		
1/18/2022		
2022-2023 Projected Budgets	\$6,985,762.33 \$7,040,480.89	w/out a vote w/a vote
2022-2023 Projected Expenses	\$7,143,128.79	
Over/Under Budget	(\$157,366.46) (\$102,647.90)	w/out a vote w/a vote
POSSIBLE SAVINGS/REDUCTIONS:		
Teacher Retirements	(20,758.40)	
Health Insurance 7% for Classified = (\$12,331)		
Additional Quality Ed Payment = (\$24,304)		
POSSIBLE INCREASES		
Classified Staff 3% = \$11,948		
Classified Staff 4% = \$23,897		
2nd Grade Class Size (112 in 1st Grade)		
TOTALS		
	(\$20,758.40)	
Over/Under Budget - with Savings/Reductions	(\$136,608.06) (\$81,889.50)	w/out a vote w/a vote
NOTES: includes 7% certified health insurance includes 10% classified/admin health insurance includes 2% classified wages includes 4% classified admin wages STAR - 1 teacher, 2 paras, supplies Unknowns: GF Rollover (Fund 282) - \$401,000 to share between Elem/HS Retirements/Resignations Health Insurance Rates February Student Count Sections of Kindergarten (budgeted for 6) Curriculum (Budgeted \$85,000) - \$281,000 in Fund 282 to share Elem/HS Title Grant ESSER Remaining Balance ???		

Communicating to the Board

Summary of what is discussed with Leadership

Discussion Item on Board Agenda December - May

2022-2023 PRELIMINARY BUDGET PROJECTIONS As of 12/20/2021

ELEMENTARY

Current Year (2021-2022) Budget	\$6,746,787.80	
2022-2023 Projected Budgets	\$6,985,762.33 \$7,040,480.89	without a vote with a vote
FY22 Budget vs FY23 Budget	\$238,974.53 \$293,693.09	higher without a vote higher with a vote
FY23 Projected Expenditures	\$7,155,715.02	Includes certified salary increase (years of service & proposed matrix)
<u>Preliminary</u> Budget Shortfall	(\$169,952.69) (\$115,234.13)	without a vote with a vote

HIGH SCHOOL

Current Year (2021-2022) Budget	\$3,293,146.00	
2022-2023 Projected Budgets	\$3,369,863.65 \$3,369,863.65	without a vote with a vote
FY22 Budget vs FY23 Budget	\$76,717.65 \$76,717.65	lower without a vote higher with a vote
FY23 Projected Expenditures	\$3,601,326.11	Includes certified salary increase (years of service & proposed matrix)
<u>Preliminary</u> Budget Shortfall	(\$231,462.46) (\$231,462.46)	without a vote with a vote

Unknowns: Health Insurance, Spring Enrollment, Retirements/Staff Resignations, Kindergarten Enrollment, SRSA Grant, Title I Funding

Projections include: 10% Health Insurance increase for all staff, All Staff moved in Years of Experience, 2% Increase to matrix for all Classified, 4% Increase for all Classified Admin (no salary matrix)

ESSER Funds Used

ESSER II - 1.5 fte (\$30,000 HS /\$75,000 Elem) + 1.0 fte Tech (\$58,000)
ESSER III - 2 fte (\$65,000 HS) + \$125,000 Curriculum (\$40,000 HS/\$85,000 Elem)
TOTAL ESSER: \$353,000
(ESSER Funds can be used to recruit/retain and to address budget shortfalls)

OTHER NOTES not included in budget above

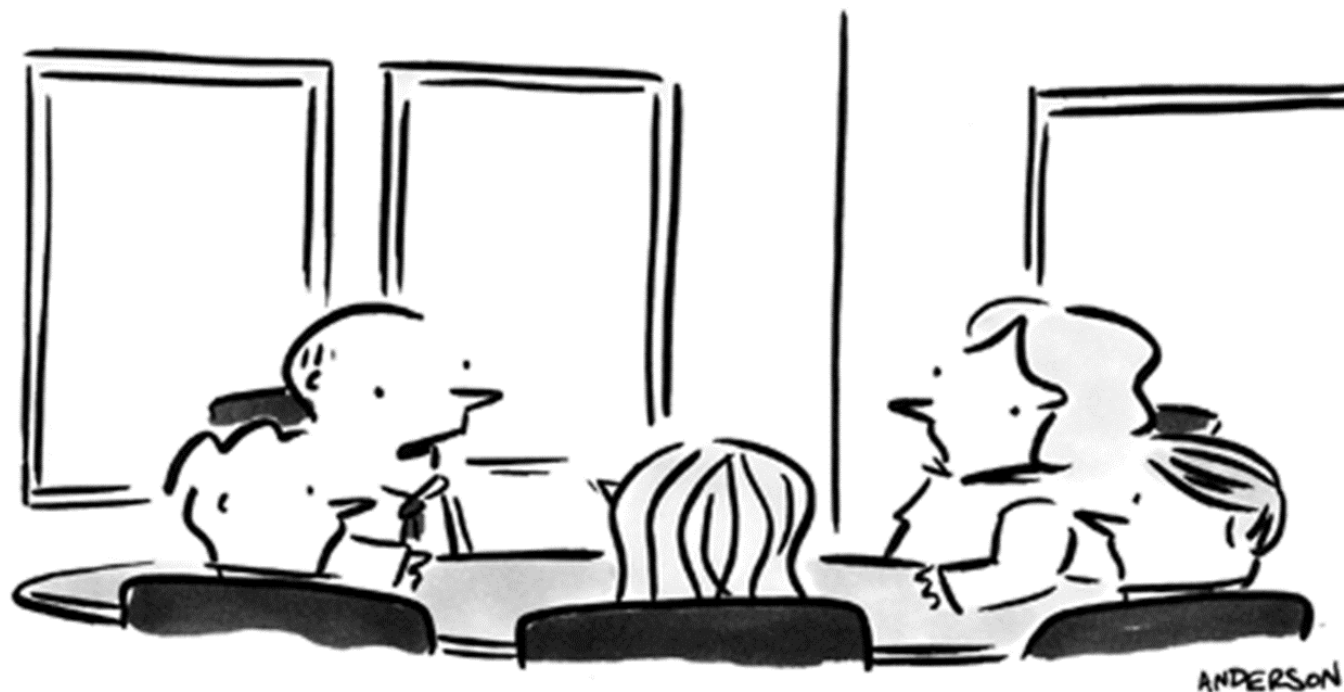
Teacher Incentive Program: FHS 3 staff x \$3,472 = \$10,416 and Elem 8 staff x \$3,472 = \$27,776
(to qualify for additional quality ed payment, teacher must be in first 3 years of teaching)
Additional ANB for Home School Students in Activities: 4 at FHS and 3 at JHS




Okay, that wraps up the budget for next year. Are we missing anything?

Negotiations

- What role do you play?
- What time of year do you negotiate?
- Use all of the information you just calculated to...
 - share with those negotiating
 - Project expenditures based on the requested raises, bonuses, leave, lane changes etc



"OK, now that we all agree, let's all go back to our desks and discuss why this won't work."



In your District, who is responsible for sharing budget information with the Board?

Superintendent

Clerk

Both

No One

What you should have now...

1. Projected ANB
2. Completed OPI Budget estimate
3. Estimated expenses for following fiscal year
4. Ability to communicate with Leadership/Board on status of following year budget projections and necessary reductions/surplus



“My last comment ‘appeared’ to be inviting feedback.
Do not be fooled.”

ROUNDTABLE DISCUSSION
20 MINUTES

February - March

Legislature

Count Day

Updating OPI Worksheet

Determine amount to levy & set levy election

SB307 Notice

Updated Expenditure Projections (Negotiations, Insurance Rates, etc.)



The Legislative Waiting Game...

- Regular Session lasts 90 days (from January through April)
- Special Sessions are possible
- Bills to keep an eye on: Finance, Elections, etc
- Watch for updates from MASBO, MTSBA, SAM, etc!
- Communication of Legislative action to Board Members

How would you rate your Legislative awareness?



Our Legislature meets? **A**

I think I've seen it on the news... **B**

I am aware of the topics Legislature is discussing. **C**

I know who my Legislators are and how it affects my District. **D**

I submit letters, testimony, and know my Legislators by name. **E**

February - time to start fine tuning

What to start looking at this Month:

Budget spreadsheets revisited and updated

February Count Day - Final ANB

Negotiations

Make plans for Elections- Discussion in prior months,
Notice no later than Feb 21st, 2023

SB307 Notice- Notice no later than March 31st, 2023

Count Day and what to do with it?

First Monday in February

What do I do with this?

OPI ANB Calculator

Put these figures in the OPI Spreadsheet (“The Taylor”) and see how this will affect your General Fund

What role do you play in the Student Count?

Recognize the connection between what is entered in AIM and how it affects student count (American Indian count, etc)



Spring Student Count For ANB Summary By District February 7, 2022 Enrollment

County: 14 Fergus School Year: 2021-2022
 District: 0258 Lewistown Elem Budget Unit: E1 M1

SCHOOLS IN THIS DISTRICT

0355	Highland Park School
0356	Lewis & Clark School
0357	Garfield School
1410	Lewistown 7-8

TOTAL STUDENT COUNT FOR ANB BY GRADE - DISTRICT

Grade	Fall Students	Winter Students	Spring Students
Kindergarten Full E1	104	0	106
1st Grade E1	106	0	112
2nd Grade E1	86	0	87
3rd Grade E1	91	0	91
4th Grade E1	104	0	109
5th Grade E1	89	0	89
6th Grade E1	96	0	98
E1 Total	676	0	692
7th Grade M1	89	0	92
8th Grade M1	88	0	91
M1 Total	177	0	183
District Total:	853	0	875

PART-TIME STUDENTS - DISTRICT

	Not Counted For ANB < 180 hrs/yr	Parttime Count 180-359 hrs/yr	Parttime Count 360-539 hrs/yr	Parttime Count 540-719 hrs/yr
Transition 1st - 6 Grades E1 Fall	0	0	0	1
7-8 Grade M1 Spring	0	0	0	1

Students who turned 19 on or before September 10, 2021 are not included in part-time students counted for ANB.

Page of OPI
 MAEFAIRS
 Summary Report
 shows your
 Enrollment

Page 2 of OPI MAEFAIRS Summary Report shows your ANB



Spring Student Count For ANB Summary By District February 7, 2022 Enrollment

FY2022-23 BASIC & PER-STUDENT ENTITLEMENTS

Budget Unit	Based on Current Year ANB			Based on 3-Year Avg ANB		
	ANB	Basic Entitlement	Per ANB Entitlement	ANB	Basic Entitlement	Per ANB Entitlement
E1	711	105,925.00	4,188,501.00 *	693	103,137.00	4,083,710.40
M1	187	111,483.00	1,418,862.50 *	185	111,483.00	1,403,780.00
EL Level Total		217,408.00	5,607,363.50 *		214,620.00	5,487,490.40

FY2022-23 INDIAN EDUCATION FOR ALL(\$23.28/ANB)

Level	Based On Current Year ANB		Based On 3-Year Avg ANB	
	ANB	Entitlement	ANB	Entitlement
EL	898	20,905.44 *	878	20,439.84

DETERMINING ANB USED TO CALCULATE FY2022-23 BUDGET LIMITS

Below is the calculation used to determine whether the FY2022-23 budget limits are based on the current year ANB or the 3-year average ANB. The ANB that generates the highest ANB-based funding will be used for most FY2022-23 budgeting purposes.

	ANB-Based Funding - Current Year ANB				ANB-Based Funding - 3-Year Avg ANB			
	Basic Entitlement	Per ANB Entitlement	Ind Ed For All	Total	Basic Entitlement	Per ANB Entitlement	Ind Ed For All	Total
EL	217,408.00	5,607,363.50	20,905.44	5,845,676.94 *	214,620.00	5,487,490.40	20,439.84	5,722,550.24

Highest ANB-Based Funding 5,845,676.94

ANB for FY2023 budget	E1	711
	M1	187

FY2022-23 PAYMENTS

DSA	2,603,672.86
Indian Education For All	20,905.44

Student Achievement Gap



WHAT BUDGET SEASON FEELS LIKE

Updating OPI Worksheet

Refer to your saved worksheet or download again (below)

▾ Budget Spreadsheets & Guidance

- [FY2023 Budget Instructions](#)
- [FY2023 General Fund Budget Spreadsheet](#)
- [FY2023 General Fund Budget Overview Worksheet](#)
- [Transportation Budgeting Worksheet](#)
- [Technology Fund levy Spreadsheet](#)
- [Projecting General Fund Reserves](#)
- [Budget Amendment Packet](#)
- [Building Reserve Fund Guidance Document Revised May 2018](#)

February Student Count

OPI Worksheet - update PAR Tab ANB to actual

KEEP THIS AS 1 UNTIL PRELIMINARY DATA SHEETS RECEIVED

UPDATE WITH ANB FROM FEBRUARY MAEFAIRS COUNT SUMMARY

General Fund																	
Basic Entitlement Increment	First Basic Entitlement	Additional ANB	Increase Amt.		FY2023 CL	FY2024 EST	FY2025 EST		Inflationary	FY 2023	N/A	Current Law					
Elementary	250	25	2,863		2,788	2,863	2,943			FY 2024	2.70	Estimate					
Middle	450	45	5,724		5,574	5,724	5,883			FY 2025	2.78	Estimate					
High School	800	80	17,175		16,723	17,175	17,652										
Prior Year Constants:																	
Elementary Per ANB Entitlement (20-9-306, MCA)				5,962.00	5,813	5,962	6,123										
Indian Education for All Entitlement Per ANB (20-9-329, MCA)				23.28	22.70	23.28	23.91										
Current Year Constants:																	
Additional Percent of Special Ed in BASE Budget				40%	0.40	0.40	0.40										
Additional Percent of Special Ed in Maximum Budget				75%	0.75	0.75	0.75										
Instructional Block Grant Rate Per ANB				152.47	152.47	152.47	152.47										
Related Service Block Grant Rate Per ANB				50.82	50.82	50.82	50.82										
Elementary Per ANB Entitlement (20-9-306, MCA(14(b)))				6,123	5,962	6,123	6,293										
High School Per ANB Entitlement (20-9-306, MCA(14(a)))				7,840	7,634	7,840	8,058										
Elementary Reduction Per ANB (20-9-306, MCA)				0.2	0.20	0.20	0.20										
High School Reduction Per ANB (20-9-306, MCA)				0.5	0.50	0.50	0.50										
Direct State Aid Percentage (20-9-308, MCA)				44.7%	0.45	0.45	0.45										
Cutoff for reduction of Elem Per ANB Entitlement (20-9-308, MCA)				1,000	1,000	1,000	1,000										
Cutoff for reduction of HS Per ANB Entitlement (20-9-308, MCA)				800	800	800	800										
Elementary Basic Entitlement (20-9-306, MCA(6))				57,246	55,741	57,246	58,837										
Middle School Basic Entitlement (20-9-306, MCA(6))				114,493	111,483	114,493	117,676										
High School Basic Entitlement (20-9-306, MCA(6))				343,483	334,453	343,483	353,032										
Quality Educator Entitlement Per Educator (20-9-306, MCA(15))				3,566	3,472	3,566	3,665										
At Risk Student Appropriation (20-9-328, MCA)				6,032,369	5,873,777	6,032,369	#####										
Indian Education for All Entitlement Per ANB (20-9-329, MCA)				23.91	23.28	23.91	24.57										
Achievement Gap Per American Indian Student (20-9-329, MCA)				235	229	235	242										
Data for Achievement Payment Per ANB (20-9-325, MCA)				22.89	22.29	22.89	23.53										
FTE Add-On for Full Time Kindergarten Implementation				12.60	12.60	12.60	12.60										
GTB calculation exceptions																	
Maximum General fund Budget is less than				1,000,000	1,000,000												
Oil & gas revenue plus adopted budget is 105% or less of its maximum budget.					105%												
Has a prior year unusual enrollment increase																	
Has an outstanding oil and gas revenue bond																	

Use ONLY to estimate FY24 Budget. Default value must be 0 when not used.	
FY24 Current Year ANB	
E1	705
E2	-
E3	-
E4	-
E5	-
FY24 Current Year ANB	
M1	197
M2	-
FY24 Current Year ANB	
H1	367
H2	-

For being estimating ANB from enrollment
<http://www.opi.mt.gov/pdf/education/finance/enroll/ent/ANBCalcWit/>

Only Fill These Cells If You Are Estimating A FY24 Budget	
Enter your adopted budget for FY23	
Elementary	7,018,871.96
High School	3,352,482.33
K-12	
Enter any 06 Levy newly authorized in FY23	
Elementary	
High School	
K-12	

KEEP THIS ENTERED UNTIL PRELIMINARY DATA SHEETS RECEIVED

Election Planning

What are your trustees planning as far as Levy Elections?

General Fund - do you always ask for your Highest Budget with a Vote?

Why or why not?

Debt Service - are you planning a bond election?

What is it for? How are you going to “sell it”

How much do you need to pay for it?

Technology - can you keep up with changing requests for technology?

Do you have a perpetual levy you are willing to let go?

How much do you need to cover your technology needs? (are you needing to replace ESSER funds?)

Building Reserve - are you asking for a voted levy? How much/length/purpose?



Elections

Ballot Materials

Guides & Information

- [2022 Election Handbook](#)
- [2022 Election Webinars](#)
- [District Classification Guidance](#)
- [2022 District Classification Report](#)
- [2022 Districts Required to Report Campaign Finance Activity](#)
- [2023 Election Calendar - Updated October 2023](#)
- [2023 Election Calendar with Forms - Updated October 2023](#)
- [Election Disaster and Contingency Planning](#)
- [Voter Accessibility Guidance for School Elections](#)



IMPORTANT

SCHOOL ELECTION CALENDAR 2023

Days From Election	Deadlines	Event (Special Instances Identified in Green)	MCA Citation	Forms
No earlier than 145 days, or later than 40 days before	Thursday, December 8 through Thursday, March 23	<p>Trustee candidates file for election. A Declaration of Intent and Oath of Candidacy must be filed with district clerk (regardless of who is running the election). NO CANDIDATE MAY APPEAR ON THE BALLOT UNLESS THE CANDIDATE MEETS THIS DEADLINE.</p> <p><i>Candidate must be registered to vote at the time the Oath is filed.</i></p>	13-10-201 20-3-305	Declaration of Intent and Oath of Candidacy for Trustee Candidates School Board Organization
At least 70 days before	Tuesday, February 21	<p>Trustees call for an election. The trustees must pass a resolution stating: 1) the date of the election; 2) the purpose of the election; 3) whether the election will be by mail or poll; 4) the voting locations and boundaries for each location, if there are multiple locations within a district (if changed from a previous school election the new locations must be specifically noted); and 5) the time the polls will open, if before noon. The trustees do NOT have to set levy amounts at this time; however, they must be set in time for the clerk to certify the ballot (not less than 30 days before the election). The resolution must be delivered to the county election administrator within 3 days of passage, but it need NOT be posted. The trustees must also appoint three election judges per precinct.</p> <ul style="list-style-type: none"> • Bond Elections are subject to additional requirements (see 20-9-422, MCA). • Request for a mail ballot election must be sent from trustees to the election administrator. Exception: Even if no request is received, the election administrator could decide to request a mail ballot election. 	13-19-202 13-19-203 20-9-422 20-20-201 20-20-203	Trustee Resolutions Calling for School Election
At least 67 days before (within 3 days of passage of the election resolution)	Friday, February 24	<p>Last day to file resolutions for school election with county election administrator. To assist with the provisions of late registration, include the name and best contact number for the district's election administrator with the resolution.</p>	20-20-201(2)(a)	
At least 60 days before	Friday, March 3	<p>Election administrator sends mail ballot election plan/timetable/sample instructions to the Secretary of State's Office so that it is received by this deadline (e.g., fax, mail, or e-mail to SOS office (not post marked)). One plan must be submitted for each election. As soon as the plan (and any amendments are approved), forward a copy of the mail ballot plan to the county election administrator.</p>	13-19-205	Mail Ballot Written Plan, Timetable and Instructions



Preliminary Data Sheet

By March 1st you will receive the Preliminary Data sheet from OPI



PRELIMINARY BUDGET DATA SHEET FY 2021-2022

Pre-Session

County: 10 Daniels
District: 0194 Scobey K-12 Schools

NOTE: Anticipated ANB increases approved after the date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2022 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding.

1. Certified ANB		FY 2021-2022		3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 SCOBEEY K-6	162	54,344.00	939,097.80 +	159	54,344.00	921,754.80
M1 SCOBEEY 7-8	41	304,753.00 +	42	108,690.00	312,175.50	
H1 SCOBEEY HS 9-12	91	326,073.00	675,265.50 +	89	326,073.00	660,469.00
2. * Direct State Aid						1,076,475.81
3. Quality Educator						84,625.00
4. At Risk Student						4,722.16
5. * Indian Education For All						6,673.80
6. American Indian Achievement Gap						6,690.00
7. * Data For Achievement						6,388.62
8. Special Education Funding (FY 2021-2022):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Special Education Block Grant Eligibility Status						Yes
Special Education Block Grant Rates Per Current ANB						
Instructional Block Grant Rate [IBG]						152.96
Related Services Block Grant Rate [RSBG]						50.98
Threshold to Determine Disproportionate Costs						2.73063605
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X Current Year ANB]						44,970.24
* b. Related Services Block Grant Entitlement [RSBG rate X Current Year ANB]						N/A
* c. Reimbursement for Disproportionate Costs - See Page 2.						12,905.04
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						57,875.28
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						14,988.12
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						14,840.18
* f(ii). District's Required Match for RSBG [8b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]						4,946.08
* f(iv). Total Required Local Match to Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						19,786.26
Minimum Special Education Budget to Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						64,756.50



PRELIMINARY BUDGET DATA SHEET FY 2021-2022

Post-Session

County: 10 Daniels
District: 0194 Scobey K-12 Schools

NOTE: Anticipated ANB increases approved after the date of this report have not been included in the ANB listed below. Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2022 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding.

1. Certified ANB		FY 2021-2022		3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 SCOBEEY K-6	162	54,344.00	939,097.80 +	159	54,344.00	921,754.80
M1 SCOBEEY 7-8	41	108,690.00	304,753.00 +	42	108,690.00	312,175.50
H1 SCOBEEY HS 9-12	91	326,073.00	675,265.50 +	89	326,073.00	660,469.00
2. * Direct State Aid						1,076,475.81
3. Quality Educator						84,625.00
4. At Risk Student						4,722.16
5. * Indian Education For All						6,673.80
6. American Indian Achievement Gap						6,690.00
7. * Data For Achievement						6,388.62
8. Special Education Funding (FY 2021-2022):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Special Education Block Grant Eligibility Status						Yes
Special Education Block Grant Rates Per Current ANB						
Instructional Block Grant Rate [IBG]						156.45
Related Services Block Grant Rate [RSBG]						52.15
Threshold to Determine Disproportionate Costs						2.7049774481
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X Current Year ANB]						45,996.30
* b. Related Services Block Grant Entitlement [RSBG rate X Current Year ANB]						N/A
* c. Reimbursement for Disproportionate Costs - See Page 2.						13,552.26
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						59,548.56
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						15,332.10
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						15,178.78
* f(ii). District's Required Match for RSBG [8b X 0.33]						N/A
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]						5,059.59
* f(iv). Total Required Local Match to Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						20,238.37
Minimum Special Education Budget to Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						66,234.67



PRELIMINARY BUDGET DATA SHEET

FY 2021-2022

Post-Session

County: 10 Daniels
 District: 0194 Scobey K-12 Schools

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY 2019-2020 Allowable Cost Expenditures Total K-12 Expenditures Prorated by FY 2019-2020 ANB	143,120.95	61,337.55	204,458.50
b. FY 2019-2020 Amount to Avoid Reversion	44,077.05	18,983.68	63,060.73
c. Reimbursement for Disproportionate Costs If (a-b) > 0 and a > (b * 2.7049774481) then [a - (b * 2.7049774481)] * 0.4	9,557.41	3,994.85	13,552.26

9. FY 2021-2022 Budget Limits:

* a. Required % of Special Ed Funding in Maximum [20-9-306(9), MCA]	100%
* b. BASE Budget	2,125,179.04
c. Maximum Budget Limit	2,651,752.10
* d. Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues)	2,637,916.29
* e. Highest Budget With A Vote	2,651,752.10
* f. Highest Voted Amount (9e-9d)	13,835.81

10. Prior Year Information for Budgeting:

a. FY 2020-2021 BASE Budget	2,066,464.95
b. FY 2020-2021 Maximum Budget	2,579,202.20
c. FY 2020-2021 Budget Limit ANB	289
d. FY 2020-2021 Adopted General Fund Budget	2,579,202.20
e. Highest Levy Over-BASE Authorized Or Imposed Between FY 2016-2017 FY 2020-2021	512,737.25

11. Debt Service Fund and County Retirement GTB:

	Elementary	High School
County		
a. Tax Year 2020 County Taxable Value	7,561,179	7,561,179
b. FY 2020-2021 County ANB	201	88
c. County Retirement Mill Value per ANB	37.62	85.92
District		
d. Tax Year 2020 District Taxable Value	7,561,179	7,561,179
e. FY 2020-2021 District Budget Limit ANB	201	88
f. District Debt Service Mill Value per ANB	37.62	85.92
Statewide		
g. Statewide Retirement Mill Value per ANB	34.62	85.53
h. Debt Service Assistance Mill Value per ANB	40.05	98.96




Are you needing/wanting to ask your taxpayers to fill the gap to your Highest Budget with a vote, or can you get by with the Highest Budget without a vote?

Remember to [download newest version of the OPI Worksheet](#) and choose Option 0

What's important at this point:

On the PAR screen - make sure you are using the correct projection year

You DO NOT have to update the ANB or the OB Levy Information on the PAR Tab when using Option 0



General Fund				0	If 0 then Current Law FY23, If 1 then estimation with inflation for FY24, If 2 then estimation for FY 25						
Basic Enrollment Increment	First Basic Enrollment	Additional ANB	Increase Amt.		FY2023 CL	FY2024 EST	FY2025 EST	Inflationary	FY 2023	N/A	Current Law
Elementary	250	25	2,700		2,700	2,863	2,949		FY 2024	2.70	Estimate
Middle	450	45	5,574		5,574	5,724	5,896		FY 2025	3.00	Estimate
High School	600	60	16,723		16,723	17,175	17,690				

Budgets should match your Preliminary Data Sheet

Budget Summary			
BASE (Minimum) Budget:	0.00	0.00	2,125,179.04
Maximum Budget:	0.00	0.00	2,651,752.10
Highest Budget Without a Vote:	0.00	0.00	2,637,916.29
Highest Budget With a Vote:	0.00	0.00	2,651,752.10
PROPOSED ADOPTED BUDGET:	0.00	0.00	2,651,752.10
Funded by Other Funds (See Impact of Tax Increase Tab)	0.00	0.00	0.00
Increase in Over-BASE levy (requires to voter approval)	0.00	0.00	13,835.81
General Fund Mill Summary			
District Non-Isolated Mills:			0.00
BASE Mills - Elementary:	Enter TV in Cell Q16		30.99
BASE Mills - High School:		Enter TV in Cell S16	16.29
New Over-BASE Mills Needed to Vote for This Budget	Enter Bud in Cell Q35	Enter Bud in Cell S35	1.83
Total Over-BASE Mills:	Enter Bud in Cell Q35	Enter Bud in Cell S35	69.64
Total General Fund Mills:	Enter TV in Cell Q16	Enter TV in Cell S16	116.92



Budget Summary			
BASE (Minimum) Budget:	0.00	0.00	2,125,179.04
Maximum Budget:	0.00	0.00	2,651,752.10
Highest Budget Without a Vote:	0.00	0.00	2,637,916.29
Highest Budget With a Vote:	0.00	0.00	2,651,752.10
PROPOSED ADOPTED BUDGET:	0.00	0.00	2,650,541.74
Funded by Other Funds (See Impact of Tax Increase Tab)	0.00	0.00	0.00
Increase in Over-BASE levy (requires to voter approval)	0.00	0.00	12,625.45
General Fund Mill Summary			
District Non-Isolated Mills:			0.00
BASE Mills - Elementary:	Enter TV in Cell Q16		30.99
BASE Mills - High School:		Enter TV in Cell S16	16.29
New Over-BASE Mills Needed to Vote for This Budget	Enter Bud in Cell Q35	Enter Bud in Cell S35	1.67
Total Over-BASE Mills:	Enter Bud in Cell Q35	Enter Bud in Cell S35	69.48
Total General Fund Mills:	Enter TV in Cell Q16	Enter TV in Cell S16	116.76
		Today's Date	10/25/2022 9:00

You can adjust your PROPOSED ADOPTED BUDGET to provide a different estimate of levy amounts.

**ONE DOES NOT SIMPLY START BUDGET
SEASON WITHOUT A TIMELINE.**

IT IS FOLLY



March and the Dreaded 307 - let's put it all together

Where do we start and what tools can you use to get down the yellow brick road?

1. The Taylor- OPI budget spreadsheet
2. The Waterman spreadsheet
3. Taxable Value for 2022-23
4. Preliminary Budget Data Sheet
5. Last year's OPI budget
6. Last year's line item budgets
7. Projected expenses for the following year
8. Last years' resolution

How can I estimate the numbers for each tab?

Transportation

*Route changes/staff changes/fuel increases [spreadsheet](#)

Bus Depreciation

*Age of bus fleet/new routes/replacement needs

Tuition

*Student with high needs (IEP)

Adult Ed

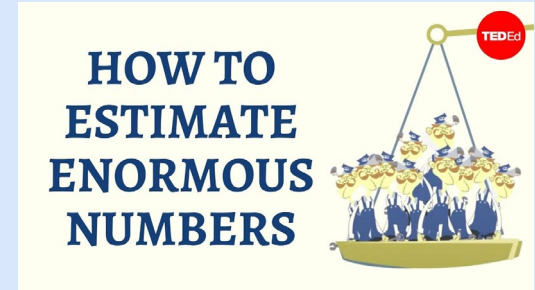
*New, renewing or old programs?

Flex Fund

*Advanced Opportunity Aide and Transformational Learning

Building Reserve

*OPI Budget spreadsheet!



OPI Worksheet - did you know you can complete your resolution using this page? - Mill calculator tab

Current Year Estimate of Tax Impact						Version FY23_F1 2/18/2022		Today's Date 9/16/2022	
Fill all other tabs in this spreadsheet before beginning this tab.									
						Version FY23_F1 2/18/2022		Today's Date 9/16/2022	
						\$ 100000 House		\$ 200,000 House	
1	House with a Market Value of:					100,000	200,000		
2	Equals: Market Value after Exemption (line 1 - line 2)								
3	Times: Assessment Rate (15-6-134, MCA)					1.35%	-	-	
4	Equals: Taxable Valuation of House (line 3 X line 4)					1,350	2,700		
Elementary									
Elem Taxable Value						14,248,842.00			
01	General Fund BASE					462,691.49	32.45	43.84	87.67
01	General Fund OverBASE					1,492,803.39	104.77	141.43	282.87
						The total budget needed for the ensuing year	Estimated Unreserved Fund Balance Reappropriated	Estimated Other Non-L Levy Revenue	
10	Transportation Fund					-	-	\$ 0.00	\$ 0.00
11	Bus Depreciation Fund					-	-	\$ 0.00	\$ 0.00
13	Tuition Fund					-	-	\$ 0.00	\$ 0.00
17	Adult Education Fund					-	-	\$ 0.00	\$ 0.00
28	Technology Fund					-	-	\$ 0.00	\$ 0.00
29	Flexibility Fund					-	-	\$ 0.00	\$ 0.00
50	Debt Service Fund					-	-	\$ 0.00	\$ 0.00
61	Building Reserve Fund (Voted)					-	-	\$ 0.00	\$ 0.00
61	Building Reserve Fund (Permissive)					-	-	\$ 0.00	\$ 0.00
61	Building Reserve Fund (Transition)					-	-	\$ 0.00	\$ 0.00
61	Building Reserve Fund (Safety)					-	-	\$ 0.00	\$ 0.00
TOTAL						-	-	1,955,494.88	137.22
						185.27	370.54		
High School									
HS Taxable Value						15,517,954.00			
01	General Fund BASE					278,495.58	17.94	24.23	48.46
01	General Fund Over-BASE					744,757.15	47.99	64.79	129.58
						The total budget needed for the ensuing year	Estimated Unreserved Fund Balance Reappropriated	Estimated Other Non-L Levy Revenue	
10	Transportation Fund					-	-	\$ 0.00	\$ 0.00

Compare Inc/Dec in Levy & Mills

Today's Date
9/16/2022

This section is available for districts attempting to estimate changes in levies as per section 20-9-116, MCA.

Prior Year Levy	Estimated Levy Change Prior to Current Year	Estimated Change in Mills	Estimated Impact on a \$ 100,000 House	Estimated Impact to a \$ 200,000 House
310,973.10	Fill blue columns			
250,000.00	Fill blue columns			
193,399.13	Fill blue columns			
-	Fill blue columns			
	Fill blue columns			
	Fill blue columns			
	Fill blue columns			
	Fill blue columns			
39,296.35	Fill blue columns			
	Fill blue columns			
	Fill blue columns			
793,668.58	-	-	-	-

Prior Year Levy	Estimated Levy Change Prior to Current Year	Estimated Change in Mills	Estimated Impact on a \$ 100,000 House	Estimated Impact to a \$ 200,000 House
107,650.07	Fill blue columns			

The Waterman Spreadsheet

Can be found on the MASBO website:

Masbo.com - Resources - Presentations - [Budget workshop 2022](#)

Or ask any of us for a copy!



Reminder...taxable value comes from the County in August each year!



2022 Certified Taxable Valuation Information

(15-10-202, MCA)

Daniels County

SCHOOL LEVIES COUNTY-WIDE

Certified values are now available online at property.mt.gov/cov

1. 2022 Total Market Value	\$	343,821,972
2. 2022 Total Taxable Value ²	\$	6,787,318
3. 2022 Taxable Value of Newly Taxable Property	\$	214,010
4. 2022 Taxable Value less Incremental Taxable Value ³	\$	6,787,318
5. 2022 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2)	\$	-

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value

Total Incremental Value \$ -

Preparer Michelle Mattick Date 8/4/2022

¹Market value does not include class 1 and class 2 value
²Taxable value is calculated after abatements have been applied
³This value is the taxable value less total incremental value of all tax increment financing districts
⁴The taxable value of class 1 and class 2 is included in the taxable value totals

For Information Purposes Only

2022 taxable value of centrally assessed property having a market value of \$1 million or more, which has transferred to a different ownership in compliance with 15-10-202(2), MCA.

I. Value Included in "newly taxable" property	\$	-
II. Total value exclusive of "newly taxable" property	\$	-

Note
 Special district resolutions must be delivered to the department by the first Thursday after the first Tuesday in September, 09/08/2022, or within 30 calendar days after the date on this form 7-11-1025(8), MCA.
 The county clerk and recorder must provide mill levies for each taxing jurisdiction to the department by the second Monday in September, 09/12/2022, or within 30 calendar days after the date on this form 15-10-305(1)(a), MCA.

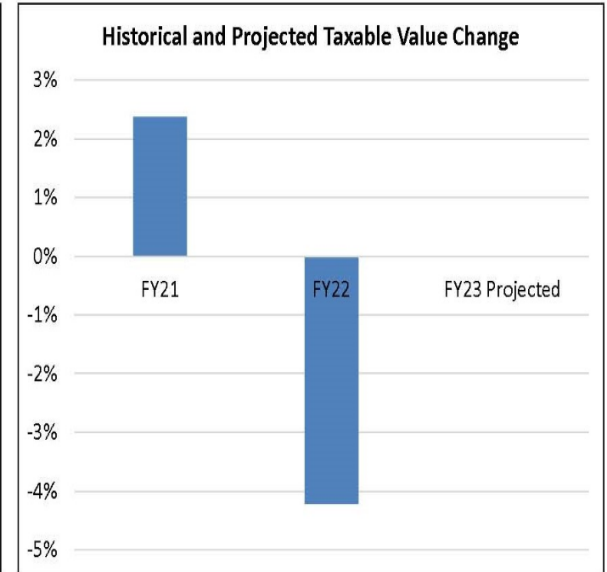
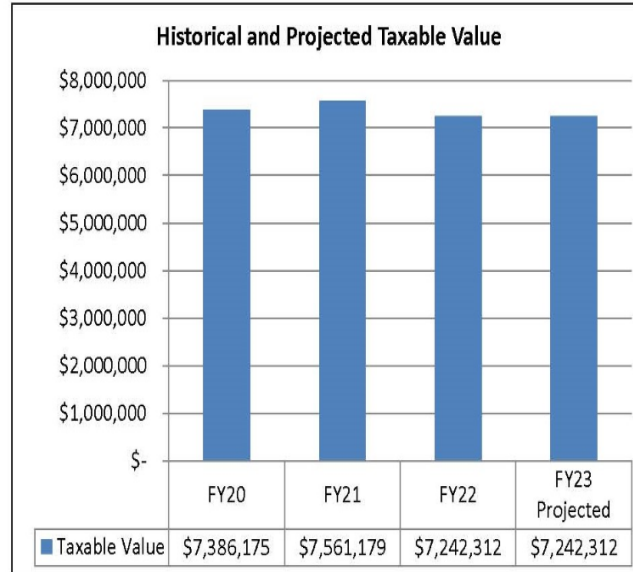
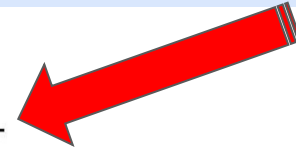
This spreadsheet can help you to trend and “predict” what your future taxable value may be.

For the SB307 Notice, you must use your **Current Year** taxable value, NOT a projected number.

District Name:

Scobey K-12 School District #1

	FY20	FY21	FY22	FY23 Projected
Taxable Value	\$ 7,386,175	\$ 7,561,179	\$ 7,242,312	\$ 7,242,312
Change Over Prior Year		2.37%	-4.22%	0.00%



General Fund Tab

From your Preliminary Data sheet - you can enter in all the projected revenues and any other revenue you may have.

Scobey K-12 School District #1
 FY2022-23 Proposed Adopted Budget
 General Fund (01)
 September 22, 2022

Projecting Fund Balance Reappropriated:	
Fund Balance Reappropriated FY20:	\$ 5,255.34
Fund Balance Reappropriated FY21:	\$ 10,044.45
Fund Balance Reappropriated FY22:	\$ -
3-year average:	\$ 5,099.93

Projected Fund Balance Reappropriated \$ -

Plus: Non Levy Revenue*

Interest (01-1510)	\$ -
Other Revenue (01-1900)	\$ -
Direct State Aid (01-3110)*	\$ 1,115,929.63
Quality Educator Payment (01-3111)*	\$ 74,648.00
At-Risk Student Payment (01-3112)*	\$ 4,732.36
Indian Education for All Payment (01-3113)*	\$ 6,927.44
American Indian Achievement Gap Payment (01-3114)*	\$ 7,099.00
Special Education Allowable Cost Payment (01-3115)*	\$ 60,382.27
Data for Achievement Payment (01-3116)*	\$ 6,642.42
Guaranteed Tax Base Aid (01-3120)*	\$ 518,445.18
Other: State Lands	\$ 75,000.00
Other:	
Other:	
Other:	
Other:	
Other:	
Subtotal: Non Levy Revenue	\$ 1,869,616.30



Plus: Levy Amounts:	
BASE Levy*	\$ 317,769.12
Over-BASE Levy*	\$ 544,523.89
Total General Fund Levy	\$ 862,293.01

Equals: Proposed Adopted Budget \$ 2,731,909.31

	BASE Levy	Over-BASE Levy	Total Levy
Amount	\$ 317,769.12	\$ 544,523.89	\$ 862,293.01
Taxable Value	\$ 7,242,312.00	\$ 7,242,312.00	\$ 7,242,312.00
Levy Mills	43.88	75.19	119.07

* From OPI General Fund Budget Spreadsheet or Preliminary Budget Data Sheets

Building Reserve - the reason we had to do this at all!

Things to remember/consider:

****Voted levy amounts**

Do you have a building reserve voted levy?

How many years are left?

Are you planning to run a voted levy?

****Permissive amount**

Are you going to ask for this?

****SMMA box - can you match this to get your max?**

Scobey K-12 School District #1
 FY2022-23 Proposed Adopted Budget
 Building Reserve Fund (61)
 September 22, 2022

<u>Projecting Fund Balance Reappropriated:</u>			
Fund Balance Reappropriated FY20:	\$	150,000.00	
Fund Balance Reappropriated FY21:	\$	39,298.89	
Fund Balance Reappropriated FY22:	\$	38,390.28	
3-year average:	\$	75,896.39	
Projected Fund Balance Reappropriated	\$	75,896.39	
<u>Plus: Non-Levy Revenue</u>			
Other: SMAA	Interest (61-1510)	\$ 35,000.00	
Other:			
Other:			
Other:			
Other:			
Subtotal: Non-Levy Revenue		\$ 35,000.00	
Plus: Total Permissive and Voter-Approved Levy Amount		\$ 162,340.00	
Equals: Proposed Adopted Budget		\$ 273,236.39	
<u>Levied Mills:</u>			
	Voter-Approved Levy	Permissive Levy	Total Levy
Amount	\$ 100,000.00	\$ 62,340.00	\$ 162,340.00
Taxable Value	\$ 7,242,312.00	\$ 7,242,312.00	\$ 7,242,312.00
Levied Mills	13.81	8.61	22.42

Building Reserve Tab on the OPI Worksheet

Permissive Building Reserve		Version FY23_F1		Today's Date:	
0		2/18/2022		9/16/2022	
<input type="text"/>	Elem LE 0258 Lewistown Elem ELEMENTARY	HS LE 0259 Fergus H S HIGH SCHOOL	K12 LE 0 K12		
Prior Year Budget Limitation ANB	871	343			
Dept. of Revenue Taxable Valuation 20-9-369(3), MCA	14,248,842	15,517,954			-
District Major Maintenance Amount (SMMA) "Box"	110,810.00	52,730.00			
Greater of Minimum Allowance or District Subsidy/Mill	29,066.03	30,093.08			
Prior Year General Fund % of Maximum	1.0008	106.290%			
State Share of SMMA if Fully Funded	74,357.99	34,790.00			
Amount of State School Major Maintenance Aid Per Dollar of Local Effort	2.04	1.94			-
1. Full Funding by the State					
Optimal Permissive Amount to Levy (if Full Funding by the state)	36,452.01	17,940.00			-
Additional Non-Levy Revenues and Legal Transfers to Fill Local Share (Amounts may only be included if 10 mills have been levied first)	-	-			-
Permissive Mills Needed to Fill Local Portion of the SMMA	2.56	1.16			ENTER TV ON INPUTS TAB
2. Partial State Funding					
State Funding %	<input type="text" value="100%"/>				
(enter the % level of state funding anticipated in the upcoming FY)					
Permissive Amount Allowable to Levy	110,810.00	52,730.00			-
Enter Proposed Permissive Amount Allowable to Levy	<input type="text"/>	<input type="text"/>			
Amount Entered May Not Exceed:	110,810.00	52,730.00			-
Additional Non-Levy Revenues and Legal Transfers to Fill Local Share (Amounts may only be included if 10 mills have been levied first)	<input type="text"/>	<input type="text"/>			<input type="text"/>
	110,810.00	52,730.00			163,540.00
Permissive Mills Needed to Fill Local Portion of the SMMA	-	-			ENTER TV ON INPUTS TAB
3. State Aid Based on Estimated % of State Funding					
Local Permissive Levy Amount	0.00	0.00			0.00
Additional Non-Levy Revenues and Legal Transfers	0.00	0.00			0.00
TOTAL:	-	-			-
Amount of SMMA Box Remaining	110,810.00	52,730.00			-



Now it's done and what do I do with it

(2) The trustees shall provide notice of intent to impose an increase in a non-voted levy for the ensuing school fiscal year by:

(a) adopting a resolution of intent to impose an increase in a nonvoted levy that includes, at a minimum, the estimated number of increased or decreased mills to be imposed and the estimated increased or decreased revenue to be raised compared to non-voted levies under (1)(a) through (1)(e) imposed in the current school fiscal year and, based on the district's taxable valuation most recently certified by the department of revenue under 15-10-202, the estimated impacts of the increase or decrease on a home valued at \$100,000 and a home valued at \$200,000; and

(b) publishing a copy of the resolution in a newspaper that will give notice to the largest number of people of the district as determined by the trustees and posting a copy of the resolution to the school district's website.



Notice - Notice - Notice

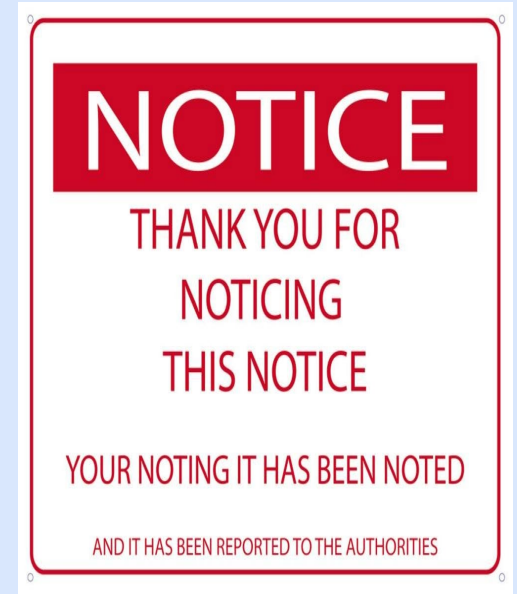
How much are you going to notice to your tax payers?

Required vs Optional notices

Did you think of every scenario?

No Notice on Required Funds, No Increase in Levy

Must be approved by the Trustees & published by March 31st to be able to levy funds for the coming year



MCA Notice requirement changes

2017 MCA

Tuition

Adult Education

Building Reserve

Transportation

Bus Depreciation

2019 MCA

Tuition

Adult Education

Building Reserve

Transportation

Bus Depreciation

Flexibility

2021 MCA

Tuition

Adult Education

Transportation

Bus Depreciation

Flexibility

Building Reserve??**

** Building Reserve is referred to in [20-9-502\(3\)\(i\)](#) AND [20-9-116](#)...with conflicting rules about whether it is required!

Resolution of Intent to Impose an Increase in Fund Levies

The Lewistown Public School District is committed to financial transparency. **Nonvoted** levies are an essential part of the budgeting process and this authority has been in place for many years. State law requires the District to provide notice of its intent to increase **nonvoted** levies in the ensuing fiscal year. Lewistown Public Schools Board of Trustees has chosen to publish the **estimated** increase/decrease for ALL funds, both voted and **nonvoted**.

The Lewistown Public Schools Board of Trustees **estimates** the following increases/decreases in revenues and mills for the funds noted below for the next school fiscal year beginning July 1, 2022:

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	LEWISTOWN ELEMENTARY SCHOOL DISTRICT									
	2021-22 Actual Levies		2022-23 Projections						Est. Annual	Est. Annual
	\$	Mills	\$	Mills	Change \$	Change Mills	Tax Impact \$100K home	Tax Impact \$200K home		
General - BASE	\$ 466,538	32.76	\$ 448,246	31.46	\$ (18,292)	(130)	\$ (1.76)	\$ (3.52)		
General - OverBASE	\$ 1,395,336	97.93	\$ 1,452,233	101.92	\$ 56,897	3.99	\$ 5.39	\$ 10.78		
Transportation	\$ 310,973	21.82	\$ 358,417	25.15	\$ 47,444	3.33	\$ 4.50	\$ 9.00		
Bus Depreciation	\$ 250,000	17.55	\$ 191,250	13.42	\$ (58,750)	(4.13)	\$ (5.58)	\$ (11.16)		
Tuition	\$ 193,399	13.57	\$ 217,500	15.26	\$ 24,101	1.69	\$ 2.28	\$ 4.56		
Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -		
Technology	\$ 61,498	4.32	\$ 61,498	4.32	\$ -	-	\$ -	\$ -		
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -		
Debt Service	\$ -	0.00	\$ 1,524,793	107.01	\$ 1,524,793	107.01	\$ 144.46	\$ 288.92		
Building Reserve Permissive	\$ 39,296	2.76	\$ 36,452	2.56	\$ (2,844)	(0.20)	\$ (0.27)	\$ (0.54)		
Building Reserve Voted	\$ 98,000	6.98	\$ 98,000	6.98	\$ -	-	\$ -	\$ -		
Grand Total	\$ 2,615,041	197.59	\$ 4,388,378	307.98	\$ 1,573,337	110.39	\$ 149.02	\$ 298.04		

*NOTE: The above Elementary estimate includes the \$23.8 million bond approved by voters in November 2021 - See Debt Service

TOTAL - ALL FUNDS USING PRIOR YEAR TAXABLE VALUE:

Fund	FERGUS HIGH SCHOOL DISTRICT									
	2021-22 Actual Levies		2022-23 Projections						Est. Annual	Est. Annual
	\$	Mills	\$	Mills	Change \$	Change Mills	Tax Impact \$100K home	Tax Impact \$200K home		
General - BASE	\$ 268,151	17.27	\$ 257,593	16.60	\$ (10,558)	(0.67)	\$ (0.90)	\$ (1.80)		
General - OverBASE	\$ 807,783	52.05	\$ 775,711	49.99	\$ (32,072)	(2.06)	\$ (2.78)	\$ (5.56)		
Transportation	\$ 197,060	12.70	\$ 209,303	13.49	\$ 12,243	0.79	\$ 1.07	\$ 2.14		
Bus Depreciation	\$ 236,500	15.24	\$ 263,750	17.00	\$ 27,250	1.76	\$ 2.38	\$ 4.76		
Tuition	\$ 46,476	2.99	\$ 68,500	4.41	\$ 22,024	1.42	\$ 1.92	\$ 3.84		
Adult Ed	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -		
Technology	\$ 54,165	3.49	\$ 54,165	3.49	\$ -	-	\$ -	\$ -		
Flexibility	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -		
Debt Service	\$ -	0.00	\$ -	-	\$ -	-	\$ -	\$ -		
Building Reserve Permissive	\$ 19,033	1.23	\$ 17,940	1.16	\$ (1,093)	(0.07)	\$ (0.09)	\$ (0.18)		
Building Reserve Voted	\$ 98,000	6.32	\$ 98,000	6.32	\$ -	-	\$ -	\$ -		
Grand Total	\$ 1,727,168	111.29	\$ 1,744,962	112.46	\$ 17,794	1.17	\$ 1.60	\$ 3.20		

Impacts above are based on current certified taxable valuations from the current school fiscal year. If the District's taxable value increases as expected, the mill and taxpayer cost increases will be less than presented here. These estimates are preliminary and **changes are expected** before the final budgets are set in August.

This notice must also document the District's expected use of its Building Reserve State Major Maintenance levies and associated funding (see Building Reserve Permissive above). This funding will be used to finance capital improvement projects identified in the District's Facility Assessment and for operational costs related to student safety. By levying in this fund, the District will receive additional revenue from the State of approximately \$109,000.

DATED this 14th day of March, 2022.

SB307 Example

SCOBEY PUBLIC SCHOOLS BOARD OF TRUSTEES

RESOLUTION UNDER SENATE BILL 307

RESOLUTION OF INTENT TO IMPOSE AN INCREASE IN LEVIES FOR FISCAL YEAR 2023

SB307 Example

As an essential part of its budgeting process, the Scobey School District Board of Trustees is authorized by law to impose levies to support its budget. The Scobey School District Board of Trustees estimates the following increases/decreases in revenues and mills for the funds noted below for the next school fiscal year beginning July 1, 2022, using certified taxable valuations from the current school fiscal year as provided to the district:

REQUIRED 20-9-116, MCA NOTICE (MILLS CALCULATED USING PRIOR YEAR TAXABLE VALUE):

Fund	2021-22 Actual Levies		2022-23 Projections					Est. Annual Tax Impact \$100K home	Est. Annual Tax Impact \$200K home
	\$	Mills	\$	Mills	Change \$	Change Mills			
Transportation	\$ 219,958	30.37	\$ 196,610	\$ 27	\$ (23,349)	decrease (3.22)	decrease	\$ (4.35)	\$ (8.70)
Bus Depreciation	\$ 37,450	5.17	\$ 130,000	\$ 18	\$ 92,550	increase 12.78	increase	\$ 17.25	\$ 34.50
Tuition	\$ 20,992	2.90	\$ 23,888	\$ 3	\$ 2,896	increase 0.40	increase	\$ 0.54	\$ 1.08
Adult Ed	\$ -	-	\$ -	\$ -	\$ -	none -	none	\$ -	\$ -
Flexibility	\$ -	-	\$ -	\$ -	\$ -	none -	none	\$ -	\$ -
Building Reserve Permissive	\$ 25,000	3.45	\$ 62,340	8.61	\$ 37,340	increase 5.16	increase	\$ 6.97	\$ 13.94
Building Reserve Voted	\$ 100,000	13.81	\$ 100,000	13.81	\$ -	none -	none	\$ -	\$ -
Grand Total	\$ 403,400	55.70	\$ 512,837	70.82	\$ 109,437	15.12		\$ 20.41	\$ 40.82

***impacts above are based on** current certified taxable valuations from the current school fiscal year of \$7,242,312

Bus Depreciation increase is due to regular depreciation on newer buses.

Tuition increased due to regular inflationary costs of wages.

Debt Service increase is due to regular amortization on bond schedule.

The Building Reserve fund is comprised of the \$100,000.00 Permissive levy and the State Permissive Levy of \$62,340. The increase is due to the ability to levy more of the State Permissive levy than prior years.

SB307 Example

Resolution

School District 38

Elementary District Intent to Impose an Increase in Levies

WHEREAS, as an essential part of its budgeting process, the Board of Trustees are authorized by law to impose levies to support its budget. The Board of Trustees estimates the following increases/decreases in revenue and mills for the funds noted below for the next school fiscal year beginning July 1, 2022, using taxable valuations from the current school fiscal year as provided to the District.

BE IT RESOLVED, that the Board of Trustees of School District Number 38, Flathead & Lake Counties, Bigfork, Montana is estimating the following changes in revenues/mills to support the Elementary District budget for the 2022-23 school year:

Fund Supported	Estimated Change in Revenues*	Estimated Change in Mills*	Estimated Impact, Home of \$100,000*	Estimated Impact, Home of \$200,000*
Transportation	\$15,000	.44	\$0.59	\$1.19
Bus Depreciation	\$0	0	\$0.00	\$0.00
Tuition	-\$86,000	-2.52	-\$3.40	-\$6.80
Flex	\$0	0	\$0.00	\$0.00
Building Reserve	\$4,540	.13	\$0.18	\$0.36
Total	-\$66,460	-1.95	-\$2.63	-\$5.25

*Impacts above are based on current certified taxable valuations from the current school fiscal year.

Regarding the Building Reserve Levy referenced above, the funds levied will be used for maintenance and repairs.

BE IT FURTHER RESOLVED, that the Board of Trustees reserves the right to modify the amount of the levy through August 25, 2022, which is the date the final budget must be adopted by the Board of Trustees.

Passed and approved by the Board of Trustees of Bigfork School District Number 38 this 8th day of March, 2022.

SB307 Example

Resolution

School District 38

High School District Intent to Impose an Increase in Levies

WHEREAS, as an essential part of its budgeting process, the Board of Trustees are authorized by law to impose levies to support its budget. The Board of Trustees estimates the following increases/decreases in revenue and mills for the funds noted below for the next school fiscal year beginning July 1, 2022, using taxable valuations from the current school fiscal year as provided to the District.

BE IT RESOLVED, that the Board of Trustees of School District Number 38, Flathead & Lake Counties, Bigfork, Montana is estimating the following changes in revenues/mills to support the High School District budget for the 2022-23 school year:

Fund Supported	Estimated Change in Revenues*	Estimated Change in Mills*	Estimated Impact, Home of \$100,000*	Estimated Impact, Home of \$200,000*
Transportation	\$12,300	.29	\$0.39	\$0.77
Bus Depreciation	\$0	0	\$0.00	\$0.00
Tuition	\$0	0	\$0.00	\$0.00
Adult Education	\$0	0	\$0.00	\$0.00
Flex	\$0	0	\$0.00	\$0.00
Building Reserve	\$2,500	.06	\$0.08	\$0.16
Total	\$14,800	.35	\$0.47	\$0.93

*Impacts above are based on current certified taxable valuations from the current school fiscal year.

Regarding the Building Reserve Levy referenced above, the funds levied will be used for maintenance and repairs.

BE IT FURTHER RESOLVED, that the Board of Trustees reserves the right to modify the amount of the levy through August 25, 2022, which is the date the final budget must be adopted by the Board of Trustees.

Passed and approved by the Board of Trustees of Bigfork School District Number 38 this 8th day of March, 2022.

What funds do you list in your "Notice of Increase in Non-Voted Levies", aka SB307 Notice?

A

Only the permissive levies our school currently uses

B

All permissive levies, even if we do not currently utilize them

C

All funds the school uses

D

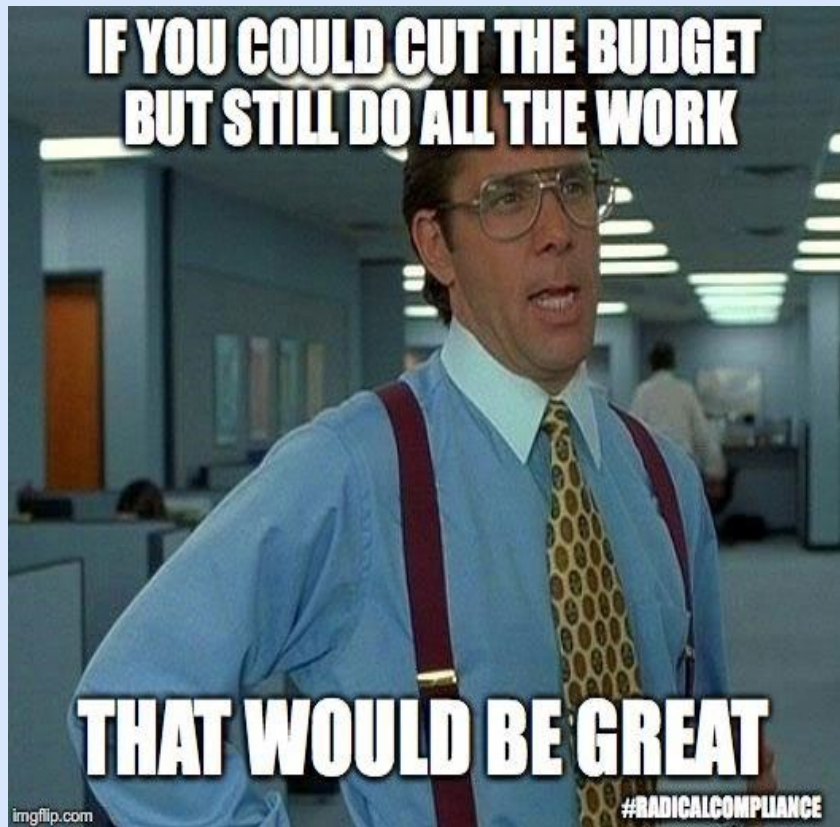
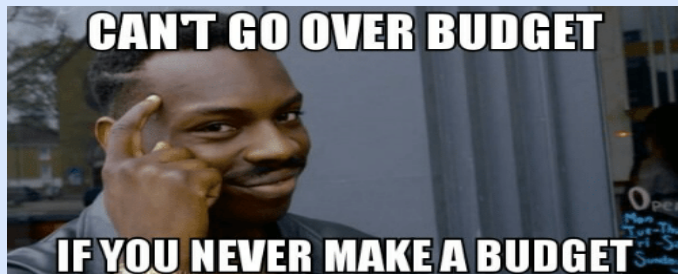
All funds legally available to the District

E

What is the SB307 notice and what does that mean to my District?

ROUNDTABLE DISCUSSION

20 MINUTES



April - June

Elections

Monitoring Funds

Budget Amendments

Projecting Reserves

End of Year Transfers



Elections, Levies & Bonds oh my!

General Fund Levy- first Tuesday following the first Monday in May

- can be run later if Legislative year
- follow timeline in election calendar

Pass/Fail Budget Implications - have a plan. What will be cut? What are the additions?

- Admin team
- Communication with public



Elections, Levies & Bonds

Required ballot language

Use OPI General Fund Budget Spreadsheet to determine ***estimated*** cost per \$100,000 and \$200,000 market value.

-Mill Calculator tab

Why are the numbers an estimate?

Using the OPI
General Fund
spreadsheet...

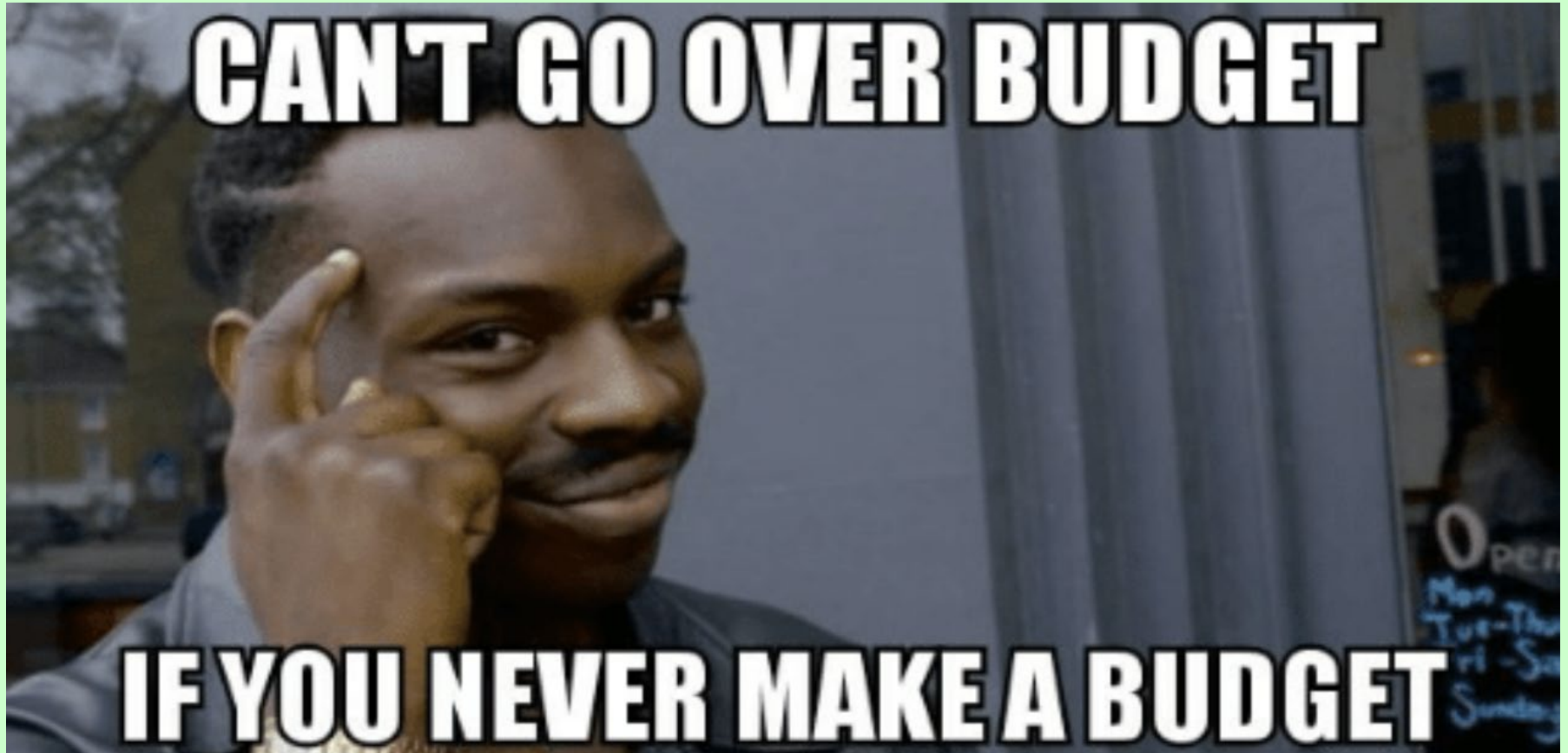
In your district, how
much will a
\$250,000 levy cost
per \$100,000



Using the Mill Calculator Tab

		The total budget needed for the ensuing year	Estimated Unreserved Fund Balance Reappropriated	Estimated Other Non-Levy Revenue	Property Tax Requirement	Mills	\$ 100000 House	\$ 200,000 House
10	Transportation Fund	250,000.00			250,000.00	7.16	\$9.66	\$19.33
11	Bus Depreciation Fund				-	-	\$0.00	\$0.00
13	Tuition Fund				-	-	\$0.00	\$0.00
17	Adult Education Fund				-	-	\$0.00	\$0.00
28	Technology Fund	250,000.00			250,000.00	7.16	\$9.66	\$19.33
29	Flexibility Fund				-	-	\$0.00	\$0.00
50	Debt Service Fund				-	-	\$0.00	\$0.00
61	Building Reserve Fund (Voted)				-	-	\$0.00	\$0.00
61	Building Reserve Fund (Permissive)				-	-	\$0.00	\$0.00
61	Building Reserve Fund (Transition)				-	-	\$0.00	\$0.00
61	Building Reserve Fund (Safety)				-	-	\$0.00	\$0.00
	TOTAL	500,000.00	-	-	2,479,724.34	71.00	95.84	191.68
High School								
	HS Taxable Value	44,058,426.00			Property Tax Requirement	Mills	\$ 100000 House	\$ 200,000 House
01	General Fund BASE				752,323.38	17.07	23.05	46.10
01	General Fund Over-BASE				595,604.94	13.52	18.25	36.50
		The total budget needed for the ensuing year	Estimated Unreserved Fund Balance Reappropriated	Estimated Other Non-Levy Revenue	Property Tax Requirement	Mills	\$ 100000 House	\$ 200,000 House
10	Transportation Fund	250,000.00			250,000.00	5.67	\$7.66	\$15.32
11	Bus Depreciation Fund				-	-	\$0.00	\$0.00
13	Tuition Fund				-	-	\$0.00	\$0.00
17	Adult Education Fund				-	-	\$0.00	\$0.00
28	Technology Fund	250,000.00			250,000.00	5.67	\$7.66	\$15.32
29	Flexibility Fund				-	-	\$0.00	\$0.00
50	Debt Service Fund				-	-	\$0.00	\$0.00
61	Building Reserve Fund (voted)				-	-	\$0.00	\$0.00
61	Building Reserve Fund (permissive)				-	-	\$0.00	\$0.00
61	Building Reserve Fund (transition)				-	-	\$0.00	\$0.00
61	Building Reserve Fund (safety)				-	-	\$0.00	\$0.00

Budgets & Cash Balances



Types of Funds

BUDGETED

- General (voted & non-voted)
- Transportation (non-voted)
- Bus Depreciation (non-voted)
- Tuition (non-voted)
- Retirement (non-voted)
- Adult Education (non-voted)
- Technology (voted & non-voted)
- Flexibility (voted & non-voted)
- Debt Service (voted)
- Building Reserve (voted & non-voted)

NON-BUDGETED

- School Food
- Miscellaneous
- Driver's Ed
- Rental
- Compensated Absences
- Metal Mines
- Building
- Payroll Clearing
- Claims Clearing
- Private Purpose Trust
- Interlocal Agreement

Tips for Monitoring Finances

- **Budget Funds**
 - Budget vs. Actual
 - Expenditures
 - Revenues
 - State payments
 - Tax receipts
- **Non-budgeted Funds**
 - Fund X15 Misc. Programs – grants
 - Request grant cash monthly
 - Monitor grant budget vs. actual expenditures

Tips for Monitoring Finances

MONTHLY CASH RECONCILIATIONS

FUND LEVEL	Compare cash balances in each fund to cash balances shown on the county treasurer reports and/or bank statements	<u>OPI Reconciling Cash to County Treasurer</u>
X15 MISC PROGRAMS FUND	Compare total cash balances of projects (PRC) to total cash in Fund X15	<u>OPI Miscellaneous Fund Worksheet</u>
X84 STUDENT ACTIVITY FUND	Compare total cash balances of activity accounts to total cash in Fund X84	<u>OPI Student Activity Fund Worksheet</u>

General Fund Budget at Year End



The fiscal year ends June 30

What does your process look like?

-Depending on the superintendent and district needs, we cut off general fund spending between March 1 and May 15

-Still have to account for payroll and regular invoices through June 30

-I use a spreadsheet and try to be careful/conservative.

End of Year Funds

- Reminder of year end expenditures
- Use this document with administrators & Finance Co.
- New iteration every couple of weeks

ELEMENTARY GF	5.19.20	3931604.78
subs	1,000.00	est. teachers and aides
curriculum work		math/reading tutor
Curriculum purchase		
Matt P PO		
Indian Ed for All	10,970.12	
To Student Acct Athletics		
Maint/Custodial sub		
sports		
field trips		
graduation	1,000.00	
District Office	2,000.00	
business office	2,000.00	
maintenance list		
paper order	10,000.00	
Bonus	58,000.00	
Summer School	10,000.00	
Ruckus		
Bright Arrow		
Brenda conting.		
DO Remodel/Maint		
MOVE TO COMP ABSCENCES		
Tech line Pos	20,000.00	Star, IXL not in
Personal leave buyback	6,000.00	
MOVE TO INTERLOCAL		
Additional Stipends	5,000.00	
Beau	4,000.00	
TERMINATION	38,775.53	
Final Payroll Estimate		
Page Total	168,745.65	
Black Mountain rpt total	199,102.51	
TO SPEND	30,356.86	1%

How does your District manage monies in the General Fund at the end of the fiscal year?



Celebrate and hold a spending spree strategically of course....

We fully fund reserves and then allow for reappropriations

Any funds are transferred to a multi-district, safety and security, etc.

What are extra monies.... that happens..... red is our favorite color....

General Fund Year End

Do you have a process?

Do you cut off spending?

Is it a joint process?

What tips do you have that might help others?

What do you do if a budgeted fund will be over budget?

Hide?

Panic?

Quit?



Budgeting at Year End

Recoding Expenditures - Aha moment! (Thanks Mike Waterman)

We consider:

Recoding tech fund expenditures to the general fund

Recoding building reserve fund expenditures to the general fund

Recoding applicable expenditures to ESSER funds

What else?

Budget Amendments

A school district may amend a budget for the following reasons (20-9-161)

- Anticipated enrollment increase (currently suspended FY22&23) 20-9-314, MCA
- Unanticipated enrollment increase- ESSER & additional state payment HB630 section 20-9-166, MCA
- Destruction or impairment of school property
- Court judgement for damages against the district
- Enactment of legislation after the adoption of the budget
- Deferred projects to be funded from receipt of protested taxes, tax audit, or delinquent taxes
- Any other unforeseen need of the district that cannot be postponed without affecting the safety of students and employees or the educational functions of the district

Budget Amendments, cont.

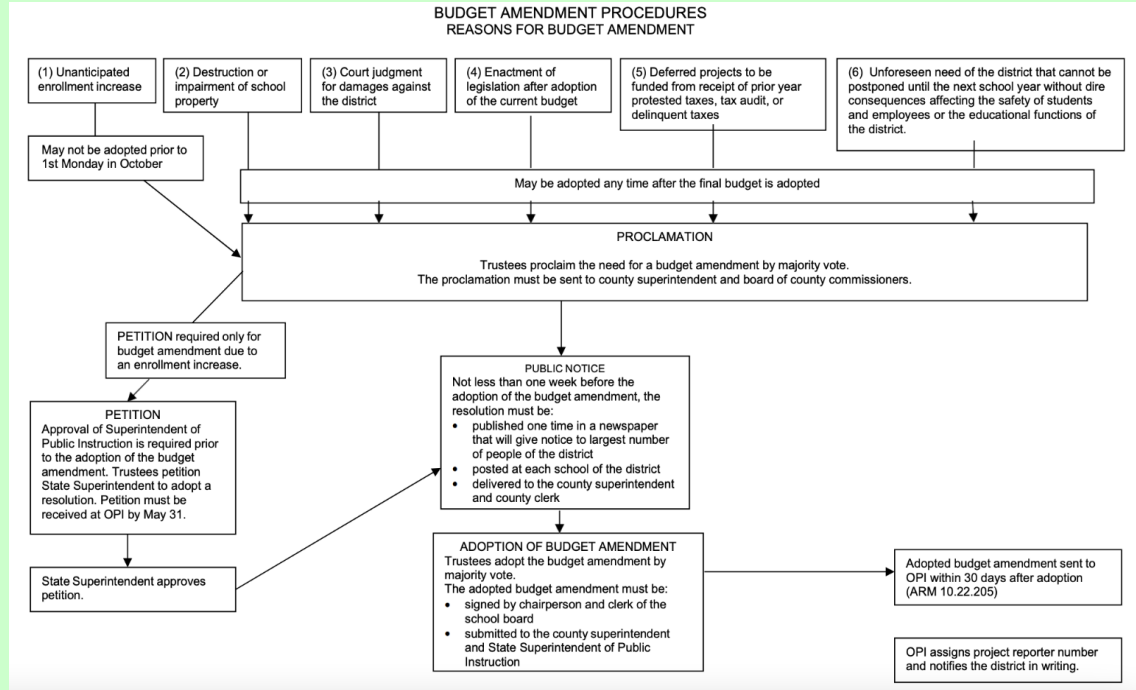
Since 2010, Courtesy OPI

- Unanticipated enrollment increase (currently suspended for FY22 &23) 360
- Destruction or impairment of school property 2
- Court judgement for damages against the district
- Enactment of legislation after the adoption of the budget 33
- Deferred projects to be funded from receipt of protested taxes, tax audit, or delinquent taxes 21
- Any other unforeseen need of the district that cannot be postponed without affecting the safety of students and employees or the educational functions of the district 444

Budget Amendments, cont.

OPI Budget Amendment Procedures

- Important Dates
- Proclamation
- Petition (if enrollment increase)
- Public Notice
- Resolution
- Expenditures need a project reporter code - assigned by OPI



Terminology and Concepts

Operating Reserves

Reserves - year-end cash balances kept for cash flow

Fund	Operating Reserve Limit
General (01)	Greater of \$10,000 or 10% of ensuing year budget (20-9-104, MCA)
Transportation (10)	20% of ensuing year budget (20-10-144, MCA)
Retirement (14)	20% of ensuing year budget (20-9-501, MCA)
Adult Ed (17)	35% of ensuing year budget (20-7-713, MCA)
Debt Service (50)	Approximate amount of payments due between July 1 and November 30 of <i>second</i> ensuing year (20-9-438, MCA)

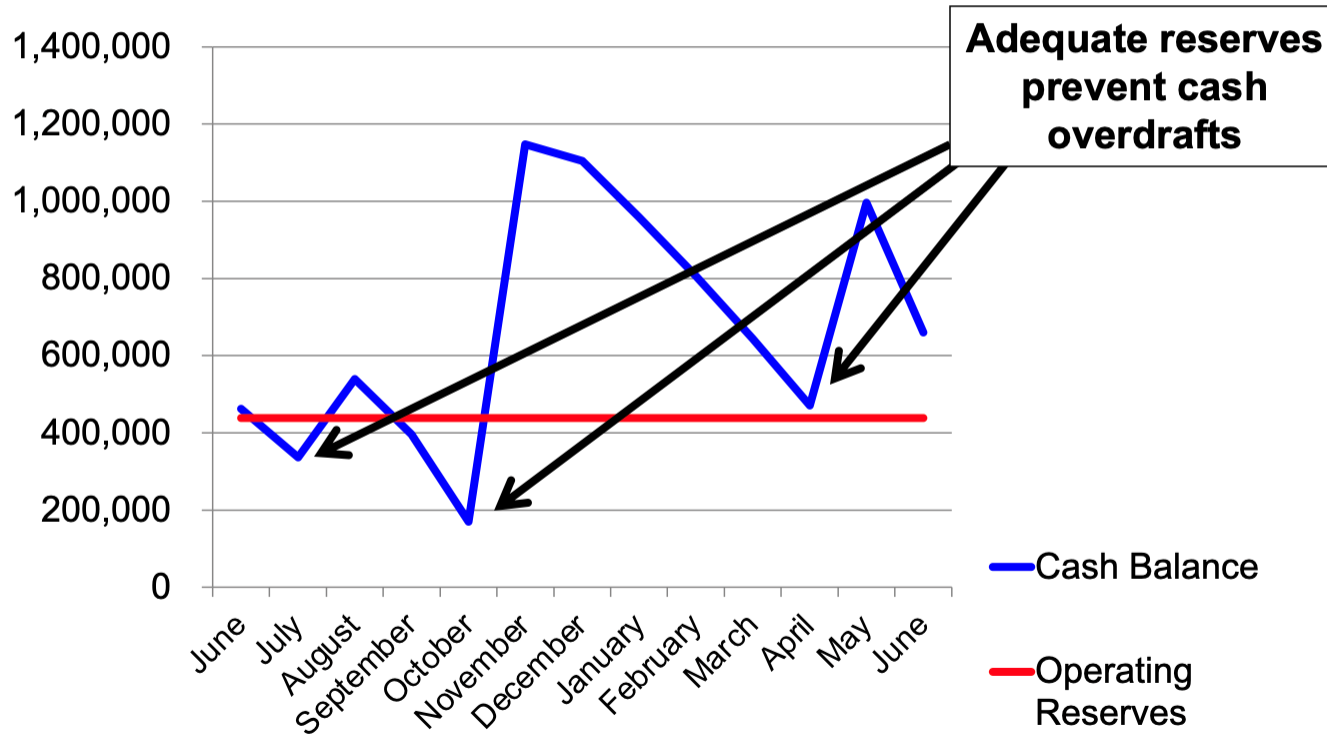
Operating Reserves

Why are reserves important?



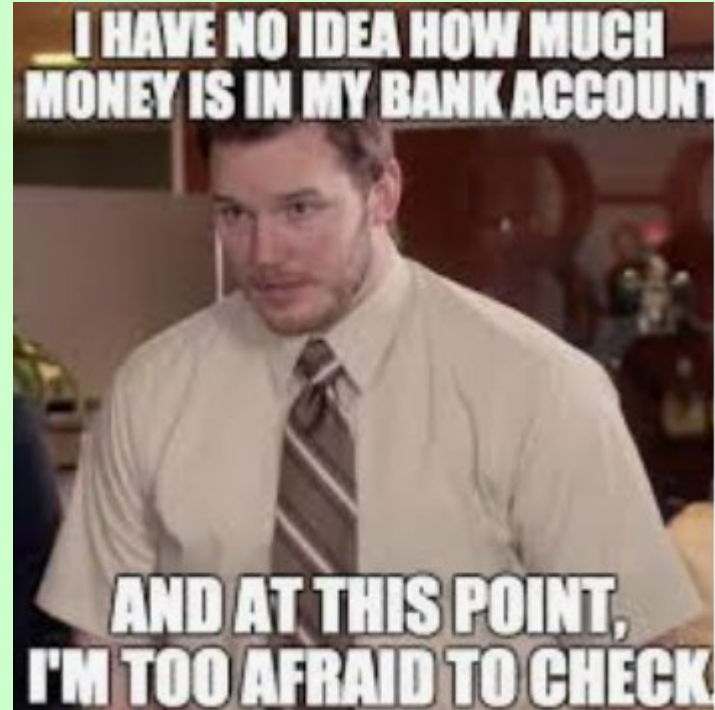
Terminology and Concepts

Operating Reserves



Operating Reserves, cont.

- Cash flow over the summer
- Bond rating
- Budget amendments
- ?



Operating Reserves, cont.

OPI - Projecting General Fund Reserves

Look at the next fiscal year budget, current year reserves and calculate what we need to set aside/not spend in the current year, to add to reserves.

\$400,000 reserves 2022-23

\$4,200,000 FY24 Budget

_____ = 10% reserves in 2023-24

_____ needed to maintain 10% reserves

Operating Reserves, cont.

OPI - Projecting General Fund Reserves

Look at the next fiscal year budget, current year reserves and calculate what we need to set aside/not spend in the current year, to add to reserves.

\$400,000 reserves 2022-23

\$4,200,000 FY24 Budget

\$420,000 = 10% reserves in 2023-24

\$20,000 needed to maintain 10% reserves

What level of reserves does your District hold in your General Fund?

A	B	C	D	E
10% plus excess	10%	5%-9.99%	.1% to 4.99%	Zero, Zip, Nada

Transfers Between Funds

- ★ Don't use transfer codes to correct coding errors or fund deficits (fix expenditures instead)
- ★ Public hearing required in most (but not all) cases ARM 10.10.320(2)(a) through (h)
- ★ Best Practice- Always discuss Fund Transfers with the Board and obtain approval
- ★ Notify OPI and county officials of transfers

Budgeting at Year End

Fund Transfer Rules

★ Unless otherwise authorized in Title 20

No transfers to or from General (01)

No transfers from Retirement (14)

No transfers from Debt Service (50)

[OPI Transfer Matrix](#)

Transfers Between Funds

The purpose of this matrix is to show allowed transfers between budgeted and non-budgeted funds. Explanations of special circumstances are included

TRANSFER MATRIX		TO BUDGETED FUNDS								
		General (01)		Debt Service (50)		Transportation (10)	Flexibility (29)	Building Reserve (61)	All Other Budgeted Funds*	
		Property Tax/Levy Monies	Other Monies	Property Tax/Levy Monies	Other Monies	Voted/Non-Voted Levy Funds	Voted/Non-Voted Levy Funds	Voted/Non-Voted Levy Funds	Property Tax/Levy Monies	Other Monies
FROM BUDGETED FUNDS	General (01)	N/A	N/A			SB 2 (2017 SS) (See Note I)	20-7-1602, MCA (See Note H)	20-9-508, MCA (see Note G)		
	Retirement (14)									
	Debt Service (50)			N/A	N/A					
	All Other Budgeted Funds* (see list below)					SB 2 (2017 SS) (See Note I)	20-7-1602, MCA (See Note H)	20-9-508, MCA (see Note G)		
ON-BUDGETED FUNDS	Miscellaneous Programs (15) (Federal & State Grants)					SB 2 (2017 SS) (See Note I)	20-7-1602, MCA (See Note H)	20-9-508, MCA (see Note G)	N/A	
	Lease Rental Agreement (20)		20-9-509, MCA (see Note D)			SB 2 (2017 SS) (See Note I)	20-7-1602, MCA (See Note H)	20-9-508, MCA (see Note G)	N/A	
	Compensated Absences (21)		ARM 10.10.320 (2)(a) (see Note A)			SB 2 (2017 SS) (See Note I)	20-7-1602, MCA (See Note H)	20-9-508, MCA (see Note G)	N/A	
	Impact Aid (26)				20-9-437, MCA (See Note E)	SB 2 (2017 SS) (See Note I)	20-7-1602, MCA (See Note H)	20-9-508, MCA (see Note G)	N/A	

Multidistrict Agreements

[20-3-363, MCA](#)

Two or more school districts may create a multidistrict cooperative to

- Perform any services, activities and undertakings, and
- Provide for joint funding and operation and maintenance of all participating districts

Terms and conditions of agreement

- Must be approved by trustees of all participating districts
- Must include how a district may enter or exit
- May be for a period up to 3 years
- Designate the prime agency
- Prime agency establishes Interlocal Cooperative Fund

- [OPI Multidistrict Agreement FAQ's](#)



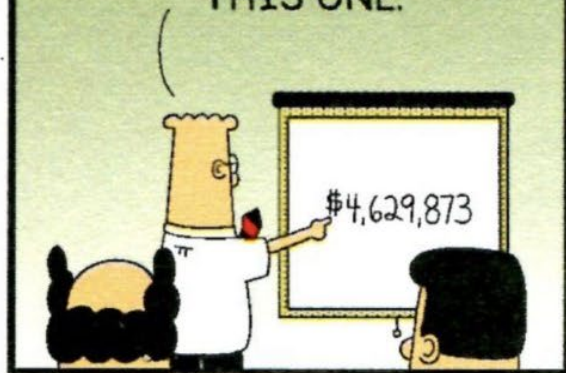
Multidistrict Agreements

Transfers allowed from

- General Fund (01) up to the amount supported by Direct State Aid (DSA)
- Budgeted funds, except Retirement (14) and Debt Service (50)
- Non-budgeted funds, except Compensated Absences (21), and as limited by federal law for federal funds
- Transfers from budgeted funds count against adopted budget

Transfer of funds raised by non-voted levy can't be restored in the originating fund in the next year

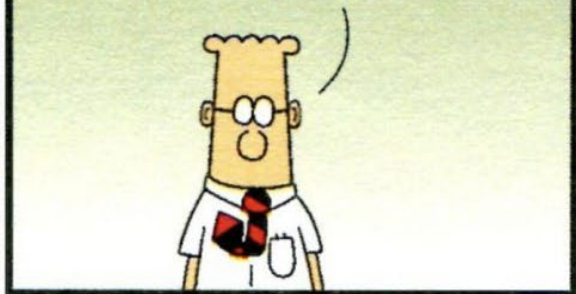
I DIDN'T HAVE ANY
ACCURATE NUMBERS
SO I JUST MADE UP
THIS ONE.



scottadams@aol.com

www.dilbert.com

STUDIES HAVE SHOWN
THAT ACCURATE
NUMBERS AREN'T ANY
MORE USEFUL THAN THE
ONES YOU MAKE UP.



5-8-08 ©2008 Scott Adams, Inc./Dist. by UFS, Inc.

HOW
MANY
STUDIES
SHOWED
THAT?



EIGHTY-
SEVEN.

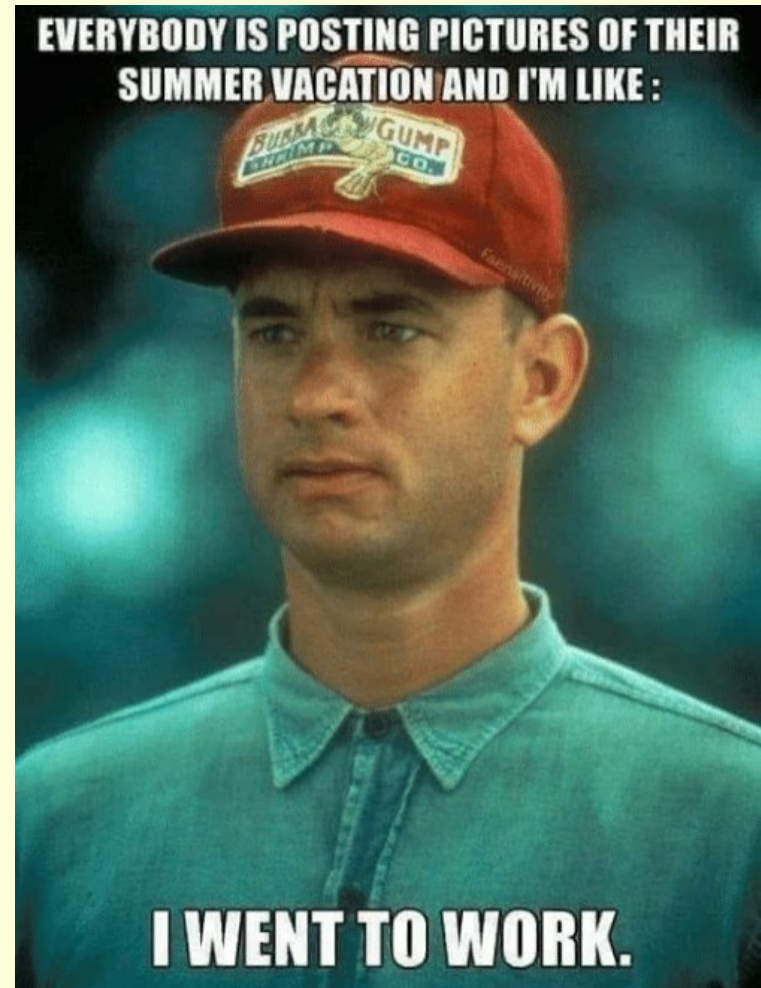
ROUNDTABLE DISCUSSION
20 MINUTES

Celebrate! You've Ended Your Fiscal Year!



Summer AKA The Season of Reports July - September

- Timeline Overview
- The MAEFAIRS
 - MT Automated Education Finance & Information Reporting System
 - TFS & Budget Balancing Act
- Budgeted Fund Highlights
- Presentation of Budgets
- Breaking the Budgets Down





The Budget Timeline

OPI Budget Timeline

- **July 1st -Aug 10th: Public Notice of Final Budget Meeting MCA [20-9-115](#)**

Between July 1 and August 10 of each year, the clerk of each district shall publish one notice, in the local or county newspaper that the trustees of the district determine to be the newspaper with the widest circulation in the district, stating the date, time, and place that the trustees will meet for the purpose of considering and adopting the final budget of the district, stating that the meeting of the trustees may be continued from day to day until the final adoption of the district's budget, and stating that any taxpayer in the district may appear at the meeting and be heard for or against any part of the budget.

**** Check with your County Superintendent Office. They may provide a county-wide option to all Districts.**

Timeline Continued...

- **July 3rd: OPI allocates annual statutory appropriation for technology fund. [MCA 20-9-534\(2\)](#)**
- **July 20th: County Treasurer Provides Ending Cash Balances & Bond Obligations [MCA 20-9-121](#)** ... By July 20, the county treasurer shall prepare a statement for each district showing the amount of cash on hand for each fund maintained by the district at the close of the last-completed school fiscal year. The county treasurer shall also include on each district's statement the details on the obligation for bond retirement and interest for the school fiscal year just beginning.....
- **Check with your County Treasurer regarding local deadlines for the preliminary expenditure reports, transportation-on schedule, etc.**

Timeline Continued...

- **1st Monday in August: Department of Revenue delivers taxable valuation information to county superintendent.** [MCA 20-9-122](#)
- **Aug 15: TFS due to County Superintendent.** [MCA 20-9-213\(6\)](#)
**Typically held until trustee meeting completed
- **On or Before Aug 20th: Trustees hold budget meeting.** [MCA 20-9-131](#)
- **No later than Aug 25th: Final budget adopted by Trustees.** [MCA 20-9-131\(2\)](#)
 - Within 3 days of final approved budgets, submit Budgets and amounts to be raised by tax levies, to County Treasurer



Timeline Continued...

- **1st Tues of Sept: County Superintendent reports Levy Requirements and Final Budgets to County Commissioners. [MCA 20-9-142](#)**
- **On or before Sept 15th: TFS & Final Budget electronically submitted to OPI. [MCA 20-3-209](#) ; [MCA 20-9-134](#)**



Does your District have a budget timeline?



Yes, and it's annually reviewed and adjusted as needed.

Yes, it's been the same for years- if it's not broke, don't fix it.

We loosely follow a timeline based on our legal requirements for Board action.

I believe we might have a timeline somewhere....

Is panic considered a timeline?



The MAEFAIRS
TFS & Budget
Balancing Act

MAEFAIRS

The Balancing Act

You can't complete and submit your Budget until you've completed and balanced your TFS.

TFS ending fund balances load into the Budget module. The Fund Balances should match your ending fund cash balances in the bank/treasurer's accounts*.

MAEFAIRS SYSTEM LOGIN LINK



OPI MAEFAIRS

Home | Data Entry | Reports | Views | Admini

Compensation Expenditures

Student Count For ANB ▶

Sinking Fund

Foster and Group Home Tuition

Trustee Financial Summary (TFS) ▶

Budget ▶

ESSA PPE Calculation

FUND BALANCE/EQUITY			
37	Reserve for Inventories (951)		
38	Reserve for Encumbrances (953)		
48	Fund Balance for Budget	2,689.04	67,811.65
52	TOTAL FUND BALANCE/EQUITY	2,689.04	67,811.65
53	TOTAL LIABILITIES AND FUND BALANCE	4,803.56	67,811.65

MAEFAIRS Prep Work & Instructions

MAEFAIRS Budget Instructions

- If you adjust your TFS, be sure to check your Budget for possible impacts.
- Double check ballot language to be sure you list any budget amounts correctly.
- Talk to your Superintendent/Special Education Director
Special Education Tuition Costs
- Discuss any changes in Transportation with your
Superintendent/Transportation Director.
- Contact OPI if you have a new TIF, SID or RID for set up.



Taxable Values

DEPARTMENT OF
REVENUE

2022 Certified Taxable Valuation Information

(15-10-202, MCA)

Flathead County

FAIR-MONT-EGAN ELEMENTARY

Certified values are now available online at property.mt.gov/cov

1. 2022 Total Market Value ¹	\$	272,869,431
2. 2022 Total Taxable Value ²	\$	4,006,130
3. 2022 Taxable Value of Newly Taxable Property.....	\$	264,799
4. 2022 Taxable Value less Incremental Taxable Value ³	\$	4,006,130
5. 2022 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	

USE line 4.

6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value

Fiscal Year: 2023

LE: Fair-Mont-Egan Elem - 0308 ▾

This LE has been submitted. No changes c

County	Taxable Value	EL ANB	HS ANB
Flathead	4,006,130	165	0
	4,006,130	165	0

Total ANB:
EL ANB: 165
HS ANB:

Total Incremental Value \$ -

Example of a Value Affected by TIF Districts

2021 Certified Taxable Valuation Information

(15-10-202, MCA)

Flathead County

KALISPELL ELEMENTARY

Certified values are now available online at property.mt.gov/cov

1. 2021 Total Market Value ¹	\$	4,584,858,314
2. 2021 Total Taxable Value ²	\$	71,902,593
3. 2021 Taxable Value of Newly Taxable Property.....	\$	1,511,579
4. 2021 Taxable Value less Incremental Taxable Value ³	\$	70,117,665
5. 2021 Taxable Value of Net and Gross Proceeds ⁴ (Class 1 and Class 2).....	\$	-



6. TIF Districts

Tax Increment District Name	Current Taxable Value ²	Base Taxable Value	Incremental Value
KALISPELL C	9,153,365	7,932,918	1,220,447
KALISPELL DOWNTOWN	1,977,681	1,665,094	312,587
GLACIER RAIL PARK TEDI	258,951	7,057	251,894

Total Incremental Value \$ 1,784,928

Remember the Reserve Limits

Reserves - year-end cash balances kept for cash flow

Fund	Operating Reserve Limit
General (01)	Greater of \$10,000 or 10% of ensuing year budget (20-9-104, MCA)
Transportation (10)	20% of ensuing year budget (20-10-144, MCA)
Retirement (14)	20% of ensuing year budget (20-9-501, MCA)
Adult Ed (17)	35% of ensuing year budget (20-7-713, MCA)
Debt Service (50)	Approximate amount of payments due between July 1 and November 30 of <i>second</i> ensuing year (20-9-438, MCA)

General Fund - 01

[20-9-308, MCA](#)

- Review data imported properly
 - ANB
 - Revenues: Quality Educator Payments
 - [20-9-327 MCA](#) and [20-9-324 MCA](#)
 - TEAMS/TOE reports in October- correct staff & classroom minutes
 - Non Levy Revenues
 - Are prior year non-levy revenues coded correctly?



Excess Reserves- Are your reserves fully funded? Did you have any protested/delinquent tax payments? [20-9-104 \(6\) MCA.](#)



Transportation Fund - 10

20-10-101, MCA, 20-10-143, MCA

[OPI Transportation Page](#)

[Transportation Budget Worksheet](#)

[Transportation Form Calendar](#)

On Schedule: (do you have a contractor?)

Bus Routes, Individual Contracts, Contingency

Over Schedule:

% Salaries & Benefits- Superintendent, District Clerk, Transportation Director, Crossing Guards, and other costs of bus program maintenance

Bus Depreciation - 11

20-10-147, MCA

To finance the replacement of buses, two-way radio equipment, communication systems and safety devices owned by the district.

- Enter all new buses to the district- The bus title will have the information you need
- Set up each bus in the Set Up a Bus/Radio section
- Decide how much to levy per bus in Step 3 of MAEFAIRS
- This fund can also be used to “depreciate” radio systems for transportation.
- There is no actual “depreciation”. Fund permissively levy's dollars to replace current busses or radios using a “depreciation” schedule

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Blue Bird Vision Sped Body	2021	52,375.00	10,475.00	10,475.00	10,475.00
Blue Bird All American Sped Body	2021	71,125.00	14,225.00	14,225.00	14,225.00
Blue Bird Vision Sped Body	2021	52,375.00	10,475.00	10,475.00	10,475.00
2020 Blue Bird AA 83PX	2019	126,350.00	50,540.00	25,270.00	25,270.00
2020 Blue Bird AA SpEd	2019	95,500.00	38,200.00	19,100.00	19,100.00
2017 International Unit 72	2018	91,789.98	55,074.00	18,358.00	18,358.00
2017 International Unit 73	2018	91,789.98	55,074.00	18,358.00	18,358.00
2016 IC RE #69 1678	2016	37,504.46	37,504.45	7,500.89	7,500.89
2016 IC RE #70 1679	2016	37,505.46	37,505.25	7,501.09	7,501.09
2016 IC RE #71 1680	2016	37,504.46	37,504.45	7,500.89	7,500.89
2014 IHC (OTR) #65 797852	2014	69,446.00	69,446.00	13,889.20	13,889.20
2014 IHC (OTR) #66 797851	2014	69,446.00	69,446.00	13,889.20	13,889.20
2014 IHC (OTR) #67 797853	2014	69,446.00	69,446.00	13,889.20	13,889.20
2014 IHC (OTR) #68 797854	2014	69,446.00	69,446.00	13,889.20	13,889.20
2012 IC RE - 0766	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE - 0767	2012	45,455.50	68,083.25	9,091.10	100.00
2012 IC RE S - 0765	2012	60,361.00	90,541.50	N/A	NA
2012 IC RE S - 0769	2012	69,303.00	103,954.50	N/A	NA
2013 IC RE - 2856	2012	60,107.00	90,160.50	N/A	NA
2013 IC RE - 2857	2012	60,107.00	90,160.50	N/A	NA
Cameras - 2	2012	6,566.00	9,849.00	N/A	NA
2010 IC RE	2010	65,000.00	97,500.00	N/A	NA
Cameras - 1	2010	20,996.00	29,394.40	4,199.20	2,099.60
Bus 10367 IHC	2009	87,000.00	130,500.00	N/A	NA
BUS 10368 IHC	2009	87,000.00	130,500.00	N/A	NA
Bus 42159 2008 International	2008	61,942.00	92,913.00	N/A	NA
Bus 42160 2008 International	2008	61,942.00	92,913.00	N/A	NA
Bus 42179 2008 International	2008	52,632.00	78,948.00	N/A	NA
Bus 55023	2003	37,866.00	63,003.25	N/A	0.00
Bus 11805	2002	42,500.00	63,750.00	N/A	NA
Total					196,520.27

Bus Depreciation Example



Tuition Fund - 13

[20-5-320, MCA](#), [20-5-321, MCA](#), [20-5-324\(5\)\(a\)\(iii\), MCA](#),
[20-9-116, MCA](#)

Components

- Parent Choice- Discretionary & Mandatory
- District to District
- Foster & Group Home Placement
- State Facilities
- In-District Special Education Permissive Levy
- Day treatment
- Juvenile Detention



[OPI provided slide show on the MASBO website](#)

In District Special Education Permissive Levy Calculator

- One spreadsheet page per student
- May estimate the cost for the ensuing year or use actual cost from the preceding fiscal year.
- Calculate costs for each student separately
 - One-to-one aide
 - Specialized equipment
 - Related services
 - May use a portion of teacher/admin salary if the FTE can be justified (work with your auditor)

Do not include costs paid from another permissive funds
(Retirement, Transportation)

In District Special Education Permissive Levy Calculator

IN-DISTRICT SPECIAL EDUCATION PERMISSIVE LEVY CALCULATOR

Districts with structure changes should contact the OPI to ensure accuracy of calculations

	Enter LE	LE Name
Elem LE:		
HS LE:		
K12 LE:		

*Districts with an approved and accredited junior high school, 7th and 8th grade program or middle school calculate the tuition levy using the high school ANB rate
 ** Unaccredited 7-8 programs

SEE INSTRUCTIONS FOR USING THIS CALCULATOR BELOW

Use this calculator to identify the amount that may be levied from the district's Tuition fund (13). Districts have the option of levying either the estimated cost in the year of enrollment or the actual cost in the year following enrollment. If estimated costs are not realized the district must reduce their levy in the subsequent year. Expenditures from the Tuition and Transportation funds will count toward the district's Maintenance of Effort (MOE) calculation.

	Elementary		Middle School		K-12	
	2022	2023	2022	2023	2022	2023
Student's Total SPED Costs K-6 or K-8**						
Student's Total SPED Costs 7-8*						
Student's Total SPED Costs 9-12						
a. SPED Allowable Cost Payment	-	-	-	-	-	-
Current Year ANB	-	-	-	-	-	-
b. Federal Allocation	-	-	-	-	-	-

ENTER DISTRICT LE NUMBER

ENTER ACTUAL COST IN THE CORRESPONDING BOX (TYPE/GRADE)

Do you use the Tuition Fund for high needs SPED costs?

We do not use the
Tuition Fund

Yes

No, but we use it
for other things

Retirement - 14

20-9-501, MCA

To finance employer contributions for TRS, PERS, Social security, Medicare and unemployment insurance for employees paid from state or local funds.

- County-Wide Levy
- Not to be used for retirement incentives or any items paid directly to the employee
- Retirement costs for employees paid from federal funds (except Impact Aid and School Foods) must be paid from the federal program.
- No transfers out of this fund.



Adult Education - 17

20-7-705, MCA, 20-7-1506, MCA



Instruction of persons 16 or older who are not regularly enrolled, full-time pupils (salaries/supplies) or Advanced Opportunity Program expenditures.

- *Advanced Opportunity Program- any qualifying pupil (enrolled in grades 6-12)

At least 60% of funds used to address student/family out-of-pocket costs for

- dual credit tuition
- exam fees (AP, ACT, SAT, CLEP, etc.)
- fees for work-based learning or for obtaining any industry-recognized credential/license
- remaining funds for any K-12 CTE courses

[OPI Advanced Opportunity Program Link](#)

Technology Fund - 28

[20-9-533, MCA](#)

- Purchase, rental, repair and maintenance of equip, computers and network access
- Associated training for school personnel
- Cloud computing services, subscription, license-based, & pay-per-use service that is accessed over the internet or remote network to meet the district's information technology needs
- [Tech Levy Spreadsheet](#)



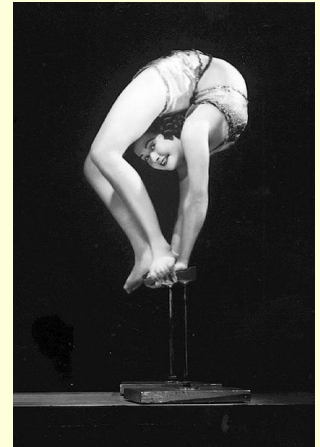
- If approved prior to July 1, 2013 can be permissively levied perpetually at same rate.
- After above date, must be voted and may not exceed 10 years.

Flexibility Fund - 29

[20-9-543, MCA](#), [20-7-1602, MCA](#), [20-7-1506, MCA](#)

Transformational Learning Aid Program & Advanced Opportunity Act program. Fund balance limit is 150% of the Max General Fund budget. Excess remitted to the state.

- **Transformational Learning- application through OPI**
 - 50% of prior year quality ed payment X FTE quality educators assigned to program
 - Permissive levy to match (must be included in Notice of Intent to Increase Non-Voted Levies)
 - May transfer state/local revenues from any fund (except Debt Service or Retirement) to support
- **Advanced Opportunity Act- application through OPI**
 - Board of Publication approved plan
 - OPI pays “advanced opportunity aid”
 - District can match up to 25% of Advanced Opportunity Aid using Education Fund levy (see Adult Education Fund (17))



Debt Service - 50

20-9-438, MCA



To finance the payment of the principal, interest and associated fees on outstanding bonds and special improvement district (SID) assessments.

- No transfers out of this fund for other purposes.
- Adopted budget must be sufficient to pay SIDs/RIDs and bonds for all taxing jurisdictions in the district.
- Debt Service GTB: Debt Service Assistance Reimbursements and Advances
 - District's mill value per ANB must be less than the corresponding facility guaranteed mill value per ANB
 - The payment should be combined with the fund balance of the appropriate taxing jurisdiction account and any balance remaining used to lower the debt service levy for the jurisdiction for the ensuing year.

Building Reserve - 61

[20-9-502](#), [20-9-236](#), [20-9-525](#), MCA

- **611- School Safety Sub Fund-** transfers from other funds (not debt service or retirement) Any transfers not spent/encumbered within 2 fiscal years must be transferred back to the originating fund. District may impose a voted levy (up to perpetual) for improvements to school and student safety and security.
- **612- Voted Levy Sub Fund-** voted levy for the future construction, equipping, or enlarging of school buildings, for purchasing land, or funding of INTERCAP loans.
- **613- Permissive Sub Fund-** permissive levy of no more than 10 mills (20 mills for K-12 districts) for the purposes of raising revenue for identified school major maintenance
- **614- Transition Sub Fund-** voted levy (not to exceed 6 yrs) to provide funding for transition costs incurred
 - Open a new school or close an existing school
 - Replace a school building
 - Consolidate with or annex another district

Share with us ways your District has utilized the Building Reserve Fund





The Big Picture

Review You Mill Totals

Unreserved Reappropriated

Bus Depreciation Adjustments

Transportation- salary costs and other over-schedule items

Adult Ed or Tuition Fund- permissive levy limits

Building Reserve- permissive levy limits

Consider Non Budgeted Fund Revenues- Misc Fund Grants

Transferring Levy Authority- to General Fund from Transportation Fund (10), Bus Depreciation Reserve Fund (11), Tuition Fund (13), or Adult Education Fund (17).

This increases the over-base budget levy without a vote.

Presenting the Final Budgets for Approval

- Check policy for any committee requirements prior to Budget Approval Meeting (on or before August 20th)



Board Minutes should include approval of all final budgeted fund projections including any permissive levy components within specific funds.

Presenting the Final Budgets for Approval

- **Be a team-** work with your Superintendent and Board chair in advance of meetings so that you are on the same page
- **Be prepared and flexible-** know the implications of possible adjustments
- **Provide Comparisons-** this provides perspective
- **Be transparent-** if you don't know, don't don't fake it!
- **Be patient-** Board members and don't live and breath school finance
- **Know your audience-** tailor your message and read the room

Thank you for voicing that terrible idea and making this meeting last even longer.



Breaking Down the Budgets- Line Items

Break down expenditure budgets utilizing [ESSA](#)- Per Pupil Expenditure Reporting School Codes

- Class Distribution
- ANB Distribution
- Be consistent
- This will roll into TEAMS/TOE reporting

After importing your line items, be sure your totals match your approved expenditure budget.

Consistent coding is key to surviving TFS and other reporting requirements



Breaking Down the Budgets- Line Items

- **20-9-132. Final budget adjustment procedures.** At the final budget meeting of the trustees, the trustees may make any changes or corrections they may consider necessary or proper in any item or amount of the budget either by eliminating the item or amount or by increasing or reducing the amount of any item. When it appears to the trustees that the amount proposed to be expended for any item of the final budget is in excess of the amount actually required to be expended for the item, the trustees shall reduce the amount to the amount actually required to be expended and shall enter in its minutes the reasons for the reduction. **If any appropriation item of the final budget provides for the payment of wages or salary to more than one person, the district shall attach to the budget a separate listing of each position of employment, with the budgeted amount of compensation for each position.**

Multiple Options for Compliance



- List of itemized compensation during the budget meeting and attach in the Board minutes
- Post in a public budget document
- Post on your website
- Notify Staff of the Requirement- compensation is not considered private

ROUNDTABLE DISCUSSION
20 MINUTES

WE SURVIVED THE DAY

