



Budget Timeline

| Current Law | Description | MCA Statute(s) |
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| June 30, 2019 | Close of the fiscal year. | 20-1-301 |
| Between July 1 and August 10, 2019 | District clerk publishes one notice of date, time and place of budget meeting. | 20-9-115 |
| By 3rd Friday in July (July 19, 2019) | OPI allocates annual statutory appropriation for technology fund. | 20-9-534(2) |
| By July 20 (July 22, 2019) | County treasurer provides bond, endowment fund and cash balances information for school trustees' financial summary (TFS) and cash balances for county school funds supported by countywide levies. | 20-9-121(1), (2),(3) 20-9-604(5) |
| By 1st Monday in August (August 5, 2019) | Department of Revenue delivers taxable valuation information to county superintendent. | 20-9-122 |
| Not later than August 15, 2019 | Trustees report annual financial activities of each fund maintained by the district to the county superintendent. | 20-9-213(6) |
| Not later than August 15, 2019 | Annual fiscal reports for joint school districts must be submitted to the county superintendent of each county in which part of the joint district is situated. | 20-9-213(6) |
| August 15, 2019 (OPI form FP-8a due date) | Located and non-located counties exchange information between August 10 and August 15 in order to determine what percentage of the joint district their county supports. | 20-9-151 |
| Before the 2nd Monday in August (August 12, 2019) | County superintendent computes revenue available to finance the transportation budget. | 20-10-144 |
| On or before August 20, 2019 | Trustees meet to consider all budget information and any attachments required by law. | 20-9-131(1) |
| Not later than August 25 (August 26, 2019) and before the computation of the general fund net levy requirement by the county superintendent | Trustees adopt final budget. Trustees of a joint district shall adopt a budget according to school budgeting laws and send a copy to the county superintendent of each county in which a part of the joint district is located. | 20-9-131(2) 20-9-151(1) |

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| Within 3 days after final approval | Upon final approval, trustees deliver adopted budget, including amounts to be raised by tax levies, to the county superintendent. | 20-9-131(3) |
| On or before August 25 (August 23, 2019) (OPI form FP-8b due date) | County superintendent in located county prepares and signs a joint statement of the required levies for joint districts (OPI form FP-8) and submits to county superintendent in non-located county. | 20-9-151(2) |
| By the later of 1st Tuesday in September (September 3, 2019) or within 30 calendar days after receiving certified taxable values. | County superintendent reports levy requirements to the county commissioners 1. General Fund 2. Bus Depreciation Fund 3. Debt Service Fund 4. Building Reserve Fund 5. Non-Operating Fund 6. Technology Fund 7. Adult Education Fund 8. Transportation Fund 9. County Retirement Fund (county-wide levy) 10. County Transportation Fund (county-wide levy) 11. Levies for Joint Districts | 1. 20-9-141(3) 2. 20-10-47(2) 3. 20-9-439(2) 4. 20-9-503(1) 5. 20-9-506(3) 6. 20-9-533(4) 7. 20-7-705(5) 8. 20-10-44(5) 9. 20-9-501(5)(b) 10. 20-10-46(3) 11. 20-9-151(3) |
| By the later of 1st Tuesday in September (September 3, 2019) or within 30 calendar days after receiving certified taxable values. | County superintendent places the final adopted school budgets before the county commissioners. | 20-9-142 |
| By the later of the 1st Thursday after the first Tuesday in September (September 5, 2019) or within 30 calendar days after receiving certified taxable values | County commissioners shall fix tax levies. | 20-9-152 |
| By the later of the 1st Thursday after the first Tuesday in September (September 5, 2019) or within 30 calendar days after receiving certified taxable values | County commissioners of each county in which a part of a joint district is located shall fix and levy taxes on that portion of the joint district located in each board's county. | 20-9-152(1) |

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| By the later of the 1st Thursday after the first Tuesday in September (September 5, 2019) or within 30 calendar days after receiving certified taxable values | County commissioners levy community college mills. | 20-15-313 |
| On or before September 15 (September 16, 2019) | County superintendent submits annual reports to OPI: (1) final budget for each district; (2) revenue amounts and levy requirement for county transportation and county retirement funds; (3) financial activities of each district of the county (TFS); and (4) other, as requested by OPI. | 20-3-209 20-9-134(1) |
| On or before September 15 (September 16, 2019) | After final budget is adopted by trustees, the county superintendent completes all remaining portions of the budget forms and sends final budget to OPI. | 20-9-501(11) 20-10-146(4) |
| On or before September 15 (September 16, 2019) | County superintendent submits a report of the revenues amounts used to establish the levy requirements for county school funds supporting elementary and high school transportation and retirement obligations to OPI. (OPI form FP-10). | 20-3-205(1)(l) |
| By the 2nd Monday in September (September 9, 2019) or within 30 calendar days after receiving certified taxable values. | County clerk and recorder reports mill levies to Dept. of Revenue | 15-10-305(1) |
| By the 2nd Monday in October (October 15, 2019) | Department of Revenue completes the computation of taxes, fees and assessments to be levied against the property and notifies the county clerk and recorder and county treasurer. | 15-10-305(2) |
| Within 10 days after receipt of the property tax record | County treasurer sends each taxpayer a written notice of taxes and assessments due for the current year. - One-half of all taxes levied and assessed is due on November 30 or within 30 days after the notice is postmarked. - One-half of the taxes levied and assessed is due on May 31 | 15-16-101 |