



# Budget Timeline

Last Updated June 2023

Current Law	Description	MCA Statute(s)
<b>June 30</b>	Close of the fiscal year.	<a href="#">§20-1-301</a>
<b>Between July 1 and August 10</b>	District clerk publishes one notice of date, time, and place of budget meeting.	<a href="#">§20-9-115</a>
<b>By 3rd Friday in July</b>	OPI allocates annual statutory appropriation for technology fund.	<a href="#">§20-9-534(2)</a>
<b>By July 20</b>	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.	<a href="#">§20-9-121(1),(2),(3)</a> <a href="#">§20-9-604(4)</a>
<b>By 1st Monday in August</b>	Department of Revenue delivers taxable valuation information to county superintendent.	<a href="#">§20-9-122</a>
<b>Not later than August 15</b>	Trustees report annual financial activities of each fund maintained by the district to the county superintendent.	<a href="#">§20-9-213(6)</a>
<b>Not later than August 15</b>	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.	<a href="#">§20-9-213(6)</a>
<b>August 15 (OPI form FP-8a due date)</b>	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.	<a href="#">§20-9-151</a>
<b>Before the 2nd Monday in August</b>	County superintendent computes revenue available to finance the transportation budget.	<a href="#">§20-10-144</a>
<b>On or before August 20</b>	Trustees meet to consider all budget information and any attachments required by law.	<a href="#">§20-9-131(1)</a>
<b>Not later than August 25, and before the computation of the general fund net levy requirement by the county superintendent</b>	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.	<a href="#">§20-9-131(2)</a>  <a href="#">§20-9-151(1)</a>

Current Law	Description	MCA Statute(s)
<b>Within 3 days after final approval</b>	Upon final approval, trustees deliver adopted budget, including amounts to be raised by tax levies, to the county superintendent.	<a href="#">§20-9-131(3)</a>
<b>On or before August 25 (OPI form FP-8b due date)</b>	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.	<a href="#">§20-9-151(2)</a>
<b>By the later of 1<sup>st</sup> Tuesday in September or within 30 calendar days after receiving certified taxable values.</b>	<p>County superintendent reports levy requirements to the county commissioners</p> <ol style="list-style-type: none"> <li>1. General Fund</li> <li>2. Bus Depreciation Fund</li> <li>3. Debt Service Fund</li> <li>4. Building Reserve Fund</li> <li>5. Non-Operating Fund</li> <li>6. Technology Fund</li> <li>7. Adult Education Fund</li> <li>8. Transportation Fund</li> <li>9. County Retirement Fund (county-wide levy)</li> <li>10. County Transportation Fund (county-wide levy)</li> <li>11. Levies for Joint Districts</li> </ol>	<ol style="list-style-type: none"> <li>1. <a href="#">§20-9-141(3)</a></li> <li>2. <a href="#">§20-10-147(2)</a></li> <li>3. <a href="#">§20-9-439(2)</a></li> <li>4. <a href="#">§20-9-503(1)</a></li> <li>5. <a href="#">§20-9-506(3)</a></li> <li>6. <a href="#">§20-9-533(4)</a></li> <li>7. <a href="#">§20-7-705(5)</a></li> <li>8. <a href="#">§20-10-144(5)</a></li> <li>9. <a href="#">§20-9-501(5)(b)</a></li> <li>10. <a href="#">§20-10-146(3)</a></li> <li>11. <a href="#">§20-9-151(3)</a></li> </ol>
<b>By the later of 1<sup>st</sup> Tuesday in September or within 30 calendar days after receiving certified taxable values.</b>	County superintendent places the final adopted school budgets before the county commissioners.	<a href="#">§20-9-142</a>
<b>By the later of the 1<sup>st</sup> Thursday after the first Tuesday in September or within 30 calendar days after receiving certified taxable values</b>	County commissioners shall fix tax levies.	<a href="#">§20-9-152</a>
<b>By the later of the 1<sup>st</sup> Thursday after the first Tuesday in September or within 30 calendar days after receiving certified taxable values</b>	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.	<a href="#">§20-9-152(1)</a>



Current Law	Description	MCA Statute(s)
<b>By the later of the 1st Thursday after the first Tuesday in September or within 30 calendar days after receiving certified taxable values</b>	County commissioners levy community college mills.	<a href="#">§20-15-313</a>
<b>On or before September 15</b>	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.	<a href="#">§20-3-209</a> <a href="#">§20-9-134(1)</a>
<b>On or before September 15</b>	After final budget is adopted by trustees, the county superintendent completes all remaining portions of the budget forms and sends final budget to OPI.	<a href="#">§20-9-501(11)</a> <a href="#">§20-10-146(4)</a>
<b>On or before September 15</b>	County superintendent submits a report of the revenue 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).	<a href="#">§20-3-205(1)(l)</a>
<b>By the 2nd Monday in September or within 30 calendar days after receiving certified taxable values.</b>	County clerk and recorder reports mill levies to Dept. of Revenue	<a href="#">§15-10-305(1)</a>
<b>By the 2nd Monday in October</b>	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.	<a href="#">§15-10-305(2)</a>
<b>Within 10 days after receipt of the property tax record</b>	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	<a href="#">§15-16-101</a>

Montana Code Annotated (MCA) outlines the deadlines specified in this timeline, and each reference to statute is hyperlinked in the table below. Per the General Provisions in [§1-1-307, MCA](#), whenever a deadline (act) is appointed by law or contract to be performed upon a particular day, which day falls upon a holiday or a Saturday, such act may be performed upon the next business day with the same effect as if it had been performed upon the day appointed.

