



FP10a - Instructions

County Reporting of School Transportation and Retirement Mill Levies

20-3-209, MCA

For general County questions, contact OPI at 406-444-3096 or OPISchoolFinance@mt.gov.

Many of OPI's applications have been combined into the OPI Secure Portal. Once logged in you will be able to access many of your applications.

<https://apps.opi.mt.gov/osp/>

STEP 1

Log in to the Secure Portal



OPI Secure Portal

Please see the [OPI Secure Portal Overview Webinar](#) for helpful information.

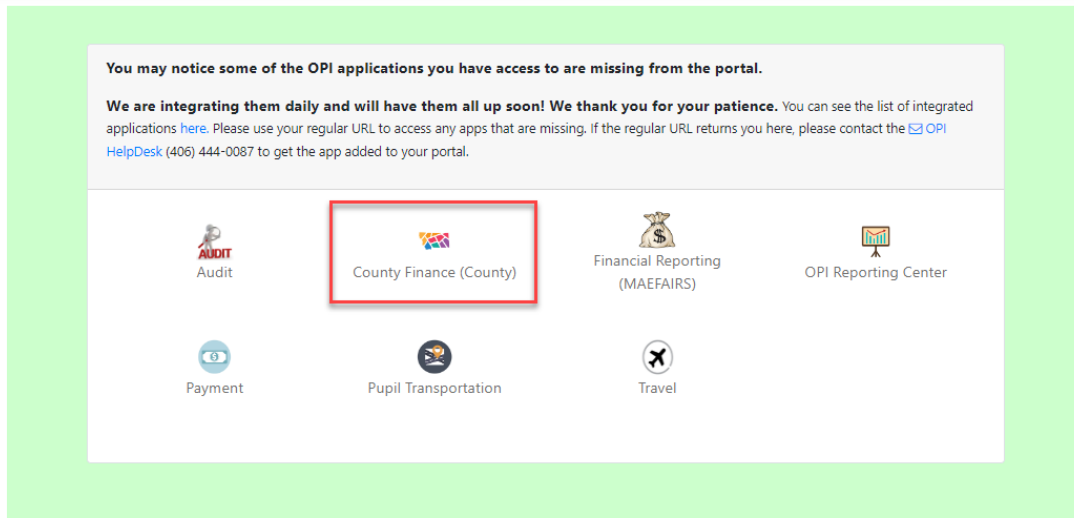
Login

- Contact the Helpdesk
- Reset Password
- How to Reset Your Password and Other Frequently Asked Questions
- User Access Request Forms

STEP 2

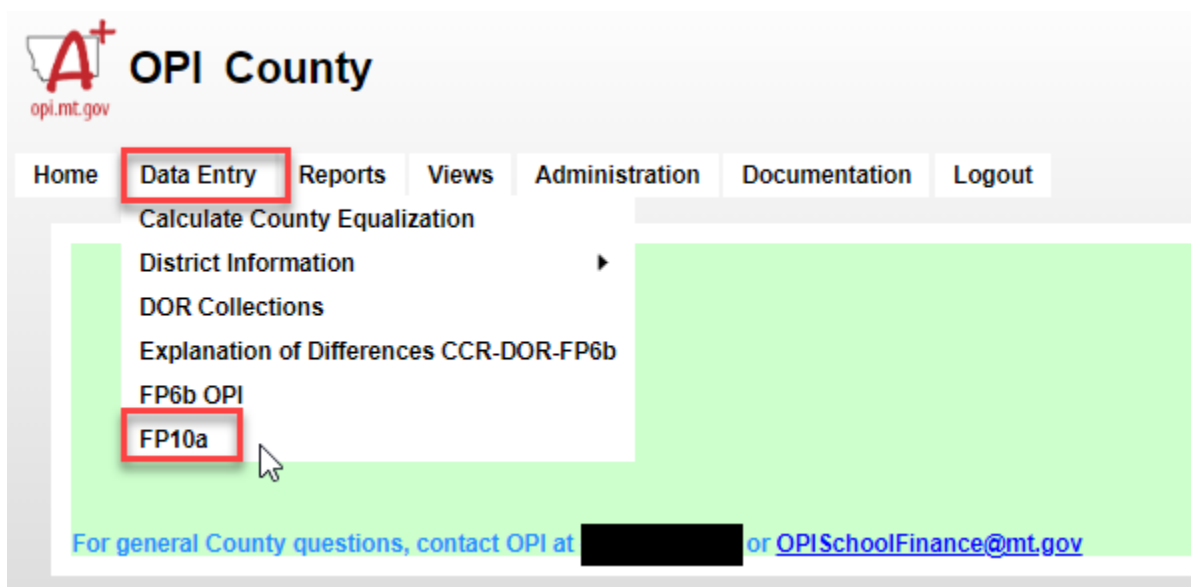
Once logged in to the Secure Portal, click on the OPI County application icon.

TEST OPI Secure Portal



STEP 3

Select the following: County Application – Data Entry – FP10a



STEP 4

Confirm State FY and select County. Counties with joint districts may view non-located county information as read only.

OPI County
opi.mt.gov

Home | Data Entry | Reports | Views | Administration | Documentation | Logout

Enter FP10a

State FY: 2023 | County: []

STEP 5

MAEFAIRS district data will upload and fill into the County application data fields. All districts must have submitted their budgets and have Submit ID number.

Enter FP10a

State FY: 2023 | County: Beaverhead

The FP10a has been submitted for this county.

EL Net Requirements		HS Net Requirements		Anticipated Revenues		Part I	Part II	Part III	Part IV
LE	ANB	Transportation	Retirement	Submit ID					
Grant Elem	5	\$2,228.86	\$12,500.00	0003-18404266					
Dillon Elem	764	\$0.00	\$762,439.00	0005-50320824					
Wise River Elem	12	\$0.00	\$18,250.00	0007-77806593					
Wisdom Elem	12	\$0.00	\$10,560.78	0010-54573369					
Polaris Elem	11	\$825.00	\$1,809.91	0012-65488043					
Jackson Elem	7	\$962.50	\$10,131.72	0014-76402717					
Reichle Elem	19	\$6,122.60	\$22,474.44	0015-77698660					
Part I A. Elementary	830	\$10,138.96	\$838,165.85						

STEP 6

Select **EL Net Requirements** – Counties with K12 districts are shown under the HS Net Requirements section.

Enter FP10a

State FY: 2023 County: Beaverhead

The FP10a has been submitted for this county.

EL Net Requirements					HS Net Requirements		Anticipated Revenues		Part I	Part II	Part III	Part IV
LE	ANB	Transportation	Retirement	Submit ID								
Grant Elem	5	\$2,228.86	\$12,500.00	0003-18404266								
Dillon Elem	764	\$0.00	\$762,439.00	0005-50320824								
Wise River Elem	12	\$0.00	\$18,250.00	0007-77806593								
Wisdom Elem	12	\$0.00	\$10,560.78	0010-54573369								
Polaris Elem	11	\$825.00	\$1,809.91	0012-65488043								
Jackson Elem	7	\$962.50	\$10,131.72	0014-76402717								
Reichle Elem	19	\$6,122.60	\$22,474.44	0015-77698660								
Part I A. Elementary	830	\$10,138.96	\$838,165.85									

- Verify District ANB to submitted budgets.
- For Joint Districts, the ANB will be the amount calculated by the County Superintendent on the OPI county form FP8a and provided to the district clerk for entry into the MAEFAIRS budget.
- Verify Transportation (revenue 2220) and Retirement (revenue 2240) requirements from district budgets
 - The county’s share of Joint District’s budget requirements are prorated based on the county’s ratio of ANB to the district’s total budgeted ANB. (Located or non-located county ANB divided by the district’s total budgeted ANB times district budget requirements).
- Select **Add New EL Net Requirements Revenue** to add additional amounts to levy for:
 - Other- 0000 (shortage from prior year)
 - Special Education Cooperative (proportional share for county)
 - Not all counties levy SPED Cooperatives’ Retirement needs through county levies on the FP10a.

Note – Changes to ANB, Transportation, and/or Retirement budget requirements are made in MAEFAIRS’ budgets. For approved district changes, the County Superintendent and district must notify OPI to request to have the district budgets unsubmitted. Districts need to resubmit budgets and notify the County Superintendent of the changes. County Superintendents should verify budget submit ID numbers on budget reports to the FP10a screen Submit ID.

STEP 7

Select **HS Net Requirements** – Same instructions as above for EL requirements. Counties with K-12 districts are shown under HS Net Requirements.

Enter FP10a

State FY: 2023 | County: Beaverhead

The FP10a has been submitted for this county.

EL Net Requirements	HS Net Requirements		Anticipated Revenues		Part I	Part II	Part III	Part IV
LE	ANB	Transportation	Retirement	Submit ID				
Beaverhead County H S	333	\$165,000.00	\$480,992.62	0006-08798429				
Lima K-12 Schools	63	\$18,414.00	\$145,000.00	0009-30811849				
Part I A. High School	396	\$183,414.00	\$625,992.62					

- Verify District ANB to submitted budgets.
- For Joint Districts, the ANB will be the amount calculated by the County Superintendent on the OPI county form FP8a and provided to the district clerk for entry into the MAEFAIRS budget.
- Verify Transportation (revenue 2220) and Retirement (revenue 2240) requirements from district budgets
 - The county’s share of Joint District’s budget requirements are prorated based on the county’s ratio of ANB to the district’s total budgeted ANB. (Located or non-located county ANB divided by the district’s total budgeted ANB times district budget requirements).
- Select **Add New HS Net Requirements Revenue** to add additional amounts to levy for:
 - Other- 0000 (shortage from prior year)
 - Special Education Cooperative (proportional share for county)
 - Not all counties levy SPED Cooperatives’ Retirement needs through county levies on the FP10a.

STEP 8

Enter Anticipated Revenues

Enter FP10a

State FY: 2023 | County: Big Horn

The FP10a has been submitted for this county.

EL Net Requirements	HS Net Requirements	Anticipated Revenues		Part I	Part II	Part III	Part IV
Category	Transportation	HS Retirement	EL Retirement				
335065 Montana Oil & Gas Production Tax	\$998.25	\$3,458.82	\$4,944.50				
371000 County - Investment Earnings	\$1,551.14	\$3,268.59	\$5,836.72				
Part I B.	\$2,549.39	\$6,727.41	\$10,781.22				

- All State entitlements paid to counties automatically will populate the screen if applicable.
- The following anticipated revenues can be entered by selection Add New Anticipated Revenue:
 - 333010 Federal Forest Reserve
 - 335065 Montana Gas & Oil Production Tax
 - 371000 Investment Earnings
 - 314200 Coal Gross Proceeds
 - 999998 Other – Miscellaneous

STEP 9

Part I – Calculating Net County Requirement

- On Line C enter prior year ending cash balances as reported on the OPI County form FP6b line 250 from the County Treasurer for the Transportation fund 7820, HS Retirement fund 7830, and EL Retirement fund 7840.
- Click Save Part I.
- Fund balance is zero if negative. Negative cash = zero.
- On Line D1 enter the cash amount obligated or unavailable for reappropriation.
- On Line D2 enter the reason for obligated cash.

Enter FP10a

State FY: 2023 County: Big Horn

The FP10a has been submitted for this county.

	Transportation	High School	Elementary
Part I:			
A. Net District Requirements	384,610.15	761,082.80	1,805,626.95
B. Total County Anticipated Revenues	2,549.39	6,727.41	10,781.22
C. Fund Cash Balance (from County Treasurer)	195,362.96	504,600.17	1,060,742.71
D1. Cash Obligated - otherwise unavailable	41,077.23	0.00	0.00
D2. Reason for Obligation (ie: Undistributed Reimbursement to Schools)	Undistributed Reimbursement to Schools for Transportation		
E. Cash Available for Reappropriation	154,285.73	504,600.17	1,060,742.71
F. Net County Requirement	227,775.03	249,755.22	734,103.02

STEP 10

Review the information in Parts II, III, and IV. The information is populated from MAEFAIRS or calculated in the County application.

Part II – County Guaranteed Tax Subsidy (GTB) per Mill

Enter FP10a

State FY: 2023 County: Big Horn

The FP10a has been submitted for this county.

	Transportation	High School	Elementary
Part II: County Guaranteed Tax Subsidy (GTB) per Mill			
G. Total County Taxable Valuation	21,471,285.00	22,728,852.00	21,471,285.00
H. County Taxable Valuation per mill (G x .001)	21,471.29	22,728.85	21,471.29
I. Total Current Year County ANB		826.00	1,776.00
J. Statewide GTB mill value per ANB		91.58	38.29
K. OPI Certified County GTB mill value per ANB		27.93	12.54
L. State Retirement GTB subsidy aid per mill (J - K)		63.65	25.75
M. County Retirement GTB subsidy aid per mill (L x I)		52,574.90	45,732.00

Part III – Transportation and Retirement Mill Levy Calculation

- The calculated countywide mills automatically populate to the FP9 County Mill report.

Enter FP10a

State FY: County:

The FP10a has been submitted for this county.

Part III: Mill Levy Calculation

	Transportation	High School	Elementary
N. Adjusted County Taxable Valuation per mill (H + M)	21,471.29	75,303.75	67,203.29
O. Number of Mills Required (F / N)	10.61	3.32	10.92

Part IV – Revenue Calculation and Reconciliation

Enter FP10a

State FY: County:

The FP10a has been submitted for this county.

Part IV: Revenue Calculation and Reconciliation

	Transportation	High School	Elementary
P. Non-Levy Revenue (B)	2,549.39	6,727.41	10,781.22
Q. Cash Available for Reappropriation (E)	154,285.73	504,600.17	1,060,742.71
R. State GTB Subsidy (M x O)		174,548.67	499,393.44
S. County Mill Levy (H x O)	227,810.39	75,459.78	234,466.49
T. Total Revenues (P + Q + R + S should be close to A)	384,645.51	761,336.03	1,805,383.86

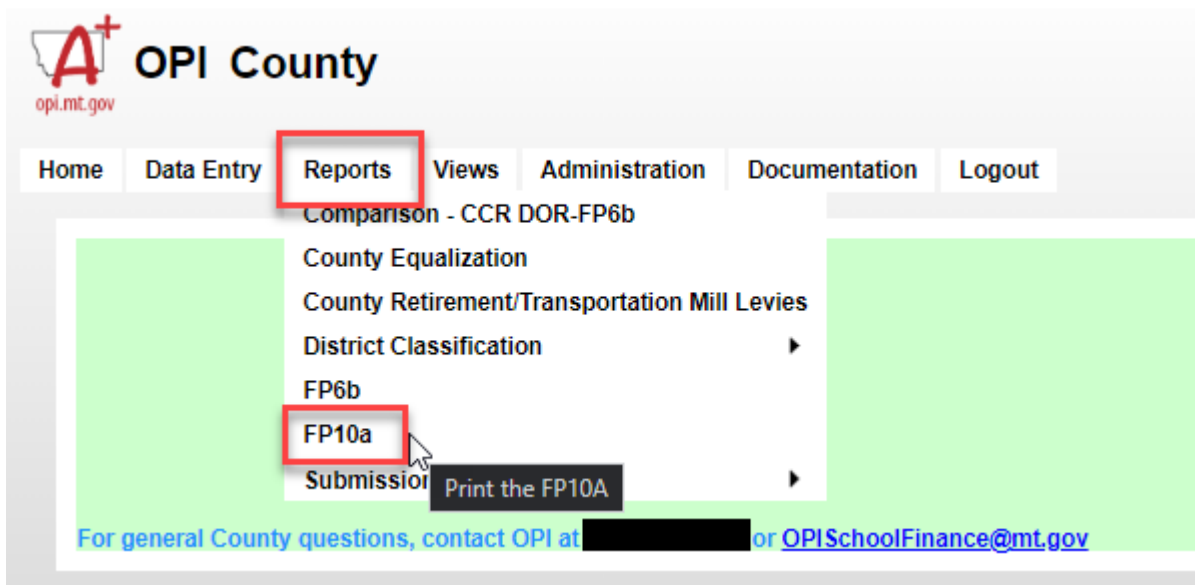
STEP 11

Summary – Submit and Print Report

- Review the saved information
- Submit the FP10a Report
 - Due to OPI on or before September 15th

Printing County FP10a Report

- County Application – Reports – FP10a
- Verify the State FY and County, click Print to PDF
- Sample Report is at end of this document





**COUNTY TRANSPORTATION / RETIREMENT FUND
MILL LEVY / GTB CALCULATION WORKSHEET - FP10a
FY2023**

01 Beaverhead County

Elementary NET Requirement

LE	ANB*	Transportation**	Retirement***	District Submit ID
Grant Elem 0003	5	2,228.86	12,500.00	0003-18404266
Dillon Elem 0005	764	0.00	762,439.00	0005-50320824
Wise River Elem 0007	12	0.00	18,250.00	0007-77806593
Wisdom Elem 0010	12	0.00	10,560.78	0010-54573369
Polaris Elem 0012	11	825.00	1,809.91	0012-65488043
Jackson Elem 0014	7	962.50	10,131.72	0014-76402717
Reichle Elem 0015	19	6,122.60	22,474.44	0015-77698660
Part IA Elementary	830	10,138.96	838,165.85	

High School NET Requirement

LE	ANB	Transportation	Retirement	District Submit ID
Beaverhead County H S 0006	333	165,000.00	480,992.62	0006-08798429
Lima K-12 Schools 0009	63	18,414.00	145,000.00	0009-30811849
Part IA High School	396	183,414.00	625,992.62	

*Should match final FY2023 budget cover page & joint district FP-8a report for your county only. Total K-12 ANB (including elementary) is considered HS ANB for this line.

**Should match final FY2023 transportation fund budget, line 2220 & joint district FP-8b report.

***Should match final FY2023 retirement fund budget, line 2240 & joint district FP-8b report. Also include coops' net requirements prorated between elementary and high schools here. A coop may either be listed as a separate district, or coop net requirements may be included in the net requirements of districts served by the coop. Coops serving several counties should be included here only for the portion of the coops' budget prorated among counties served (20-9-501(7)(8) MCA).

There are no anticipated revenues entered for this county

Part I	Transportation	High School Retirement	Elementary Retirement
A. Net District Requirements	193,552.96	625,992.62	838,165.85
B. Total County Anticipated Revenues	0.00	0.00	0.00
C. Fund Cash Balance (from County Treasure)	40,560.82	56,935.95	76,475.57
D1. Cash Obligated - otherwise unavailable	0.00	0.00	0.00
D2. Reason for Obligation (i.e. Undistributed Reimbursement to Schools)			
E. Cash Available for Reappropriation (C - D)	40,560.82	56,935.95	76,475.57
F. Net County Requirement (A - B - E)	152,992.14	569,056.67	761,690.28



**COUNTY TRANSPORTATION / RETIREMENT FUND
MILL LEVY / GTB CALCULATION WORKSHEET - FP10a
FY2023**

01 Beaverhead County

Part II County Guaranteed Tax Subsidy (GTB) per Mill	Transportation	High School Retirement	Elementary Retirement
G. Total County Taxable Valuation	26,140,222.00	26,140,222.00	26,140,222.00
H. County Taxable Value per Mill (G x .001)	26,140.22	26,140.22	26,140.22
I. Total County ANB		396	830
J. Statewide GTB Mill value per ANB		91.58	38.29
K. OPI Certified County GTB Mill value per ANB		74.25	30.45
L. State Retirement GTB subsidy aid per Mill (J - K)		17.33	7.84
M. County Retirement GTB subsidy aid per Mill (L x I)		6,862.68	6,507.20
Part III Mill Levy Calculation	Transportation	High School Retirement	Elementary Retirement
N. Adjusted County Taxable Valuation per Mill (H + M)	26,140.22	33,002.90	32,647.42
O. Number of Mills required (F / N)	5.85	17.24	23.33
Part IV Revenue Calculation and Reconciliation	Transportation	High School Retirement	Elementary Retirement
P. Non-Levy Revenue (B)	0.00	0.00	0.00
Q. Cash Available for Reappropriation (E)	40,560.82	56,935.95	76,475.57
R. State GTB Subsidy (M x O)		118,312.60	151,812.98
S. County Mill Levy (H x O)	152,920.29	450,657.39	609,851.33
T. Total Revenues (P + Q + R + S) (should be close to A)	193,481.11	625,905.94	838,139.88