

**LOCAL GOVERNMENT SERVICES BUREAU  
STATE FINANCIAL SERVICES DIVISION**



# **BUDGETING SERIES:**

## **Session 4: Finalizing the Budget**

Presented by:  
Kari Powles & Tami Gunlock

406-444-9101  
LGSPortalRegistration@mt.gov  
<http://sfds.mt.gov/LGSB>

# LEARNING OUTCOMES

---

## GOAL 1

Getting familiar with the budget document pages.

## GOAL 3

Submitting your finished budget document by the due date.

## GOAL 2

Putting all the required information into your budget document (especially if you are using your own form).



# THE BUDGET PROCESS – The Form

---

- The LGSB budget document template pages with examples.
- Required documents:
  - Budget Certification
  - Budget Resolution
  - 10-year History & Analysis
  - Mill Levy Determination
  - The Tax Schedules
- Requirements to be received by LGSB.
- Submission of the final budget.



# THE BUDGET PROCESS – Cover Page

---

MONTANA DEPARTMENT OF ADMINISTRATION  
STATEWIDE ACCOUNTING BUREAU - LOCAL GOVERNMENT SERVICES

---

Mitchell Building Room 270, PO Box 200547, Helena, Montana 59620-0547  
Phone (406) 444-9101

**MONTANA**

**FINAL**

**BUDGET DOCUMENT**



**Fiscal Year ended June 30, 2021**

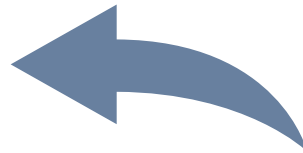
**City/Town/County of \_\_\_\_\_**

Form Prescribed by Department of Administration  
Local Government Services  
Montana Budgetary, Accounting and Reporting System

---

Revised June 2019 - V-1

Ensure the fiscal year  
is correct  
and your entity name  
is entered



# THE BUDGET PROCESS – Budget Certification

## BUDGET CERTIFICATION

**THIS IS TO CERTIFY** that the Annual Budget for Fiscal 20\_\_\_\_, was prepared according to law and adopted by the City/Town Council, City/Town Commission, Board of County Commissioners, on \_\_\_\_\_, 20\_\_\_\_; and that all financial data and other information set forth herein are complete and correct to the best of my knowledge and belief.

Signed \_\_\_\_\_ Date \_\_\_\_\_  
Mayor

Signed \_\_\_\_\_ Date \_\_\_\_\_  
Manager

City/Town/County of \_\_\_\_\_



# THE BUDGET PROCESS – Budget Resolution

## RESOLUTION NO. 996

### RESOLUTION ADOPTING A FINAL BUDGET FOR THE CITY OF \_\_\_\_\_ FOR FISCAL YEAR 2019-2020

WHEREAS, pursuant to Montana Code Annotated (MCA) Chapter 7, Title 6, Part 4021, the City Council of the City of \_\_\_\_\_, Montana has held public hearings on the proposed preliminary budget of the City of \_\_\_\_\_ for fiscal year 2019 as required by law; and

WHEREAS, pursuant to Montana Code Annotated (MCA) Chapter 7, Title 6, Part 4030 3(b), the City Council shall establish legal spending limits at the level of detail desired;

WHEREAS, The Department of Revenue has provided the County with a certified value of a mill in each taxing jurisdiction in the County; and

WHEREAS, the value of a mill for the City is \$1,225.96; and

NOW THEREFORE, BE IT RESOLVED that the final City budget is subject to the conditions as set forth below.

|                         |  |
|-------------------------|--|
| General                 | 218.16   |
| Firemen's Relief        | 0.00   |
| <b>LEVIED FUNDS</b>     | <b>218.16</b>  |
| Permissive Medical Levy | 8.25 (not subject to mill levy calculation limitation) |

Unanimously approved and adopted by the City Council of the City of \_\_\_\_\_, Montana, this 17th day of September, 2019.

X

Mayor

X

Clerk/Treas.



# THE BUDGET PROCESS – DOR Certified Taxable Valuation



MONTANA  
Form AB-72T  
Rev. 3-12

## 2020 Certified Taxable Valuation Information

(15-10-202, MCA)

CITY OF -----

Certified values are now available online at [property.mt.gov/cov](http://property.mt.gov/cov)

|   |    |            |
|---|----|------------|
| 1. 2019 Total Market Value <sup>1</sup>   | \$ | 71,145,782 |
| 2. 2019 Total Taxable Value <sup>2</sup>  | \$ | 1,225,964  |
| 3. 2019 Taxable Value of Newly Taxable Property                                       | \$ | 17,467     |
| 4. 2019 Taxable Value less Incremental Taxable Value <sup>3</sup>                     | \$ | 1,225,964  |
| 5. 2019 Taxable Value of Net and Gross Proceeds <sup>4</sup><br>(Class 1 and Class 2) | \$ | -          |

### 6. TIF Districts

| Tax Increment<br>District Name | Current Taxable<br>Value <sup>2</sup> | Base Taxable<br>Value | Incremental<br>Value |
|--------------------------------|---------------------------------------|-----------------------|----------------------|
|                                |                                       |                       |                      |
|                                |                                       |                       |                      |



# THE BUDGET PROCESS – General Stats & Officials

| GENERAL STATISTICAL INFORMATION    |  |
|------------------------------------|--|
| PLEASE COMPLETE APPLICABLE SECTION |  |
| <b>Counties</b>                    |  |
| CLASS OF COUNTY                    |  |
| COUNTY SEAT                        |  |
| YEAR ORGANIZED                     |  |
| REGISTERED VOTERS                  |  |
| AREA (SQ. MILES)                   |  |
| COURTHOUSE ELEVATION               |  |
| INCORPORATED CITIES                |  |
| INCORPORATED TOWNS                 |  |
| POPULATION OF COUNTY               |  |
| FORM OF GOVERNMENT                 |  |
| NUMBER OF EMPLOYEES (ELECTED)      |  |
| NUMBER OF EMPLOYEES (NON-ELECTED)  |  |
| <b>Cities/Towns</b>                |  |
| CLASS OF CITY/TOWN                 |  |
| COUNTY LOCATED IN                  |  |
| YEAR ORGANIZED                     |  |
| REGISTERED VOTERS                  |  |
| AREA (SQ. MILES)                   |  |
| POPULATION OF CITY/TOWN            |  |
| FORM OF GOVERNMENT                 |  |
| NUMBER OF EMPLOYEES (ELECTED)      |  |
| NUMBER OF EMPLOYEES (NON-ELECTED)  |  |
| MILES OF STREETS AND ALLEYS        |  |
| MUNICIPAL WATER                    |  |
| NUMBER OF CONSUMERS                |  |
| WATER RATE PER 1,000 GALLONS       |  |
| SEWER RATES                        |  |

| OFFICIALS SHEET               |   |                      |
|-------------------------------|---|----------------------|
| OFFICE                        | NAME OF CITY/TOWN<br>OFFICIALS/OFFICERS | DATE TERM<br>EXPIRES |
| Mayor                         |   |                      |
| Council/Commission            |   |                      |
|                               |   |                      |
|                               |   |                      |
|                               |   |                      |
|                               |   |                      |
|                               |   |                      |
|                               |   |                      |
|                               |   |                      |
|                               |   |                      |
| City Manager                  |   |                      |
| Administrative Assistant      |   |                      |
| Attorney                      |   |                      |
| Chief of Police               |   |                      |
| Clerk                         |   |                      |
| Clerk/Treasurer               |   |                      |
| Finance Director              |   |                      |
| City Judge                    |   |                      |
| Treasurer                     |   |                      |
| Water/Sewer/Garbage Collector |   |                      |
|                               |   |                      |



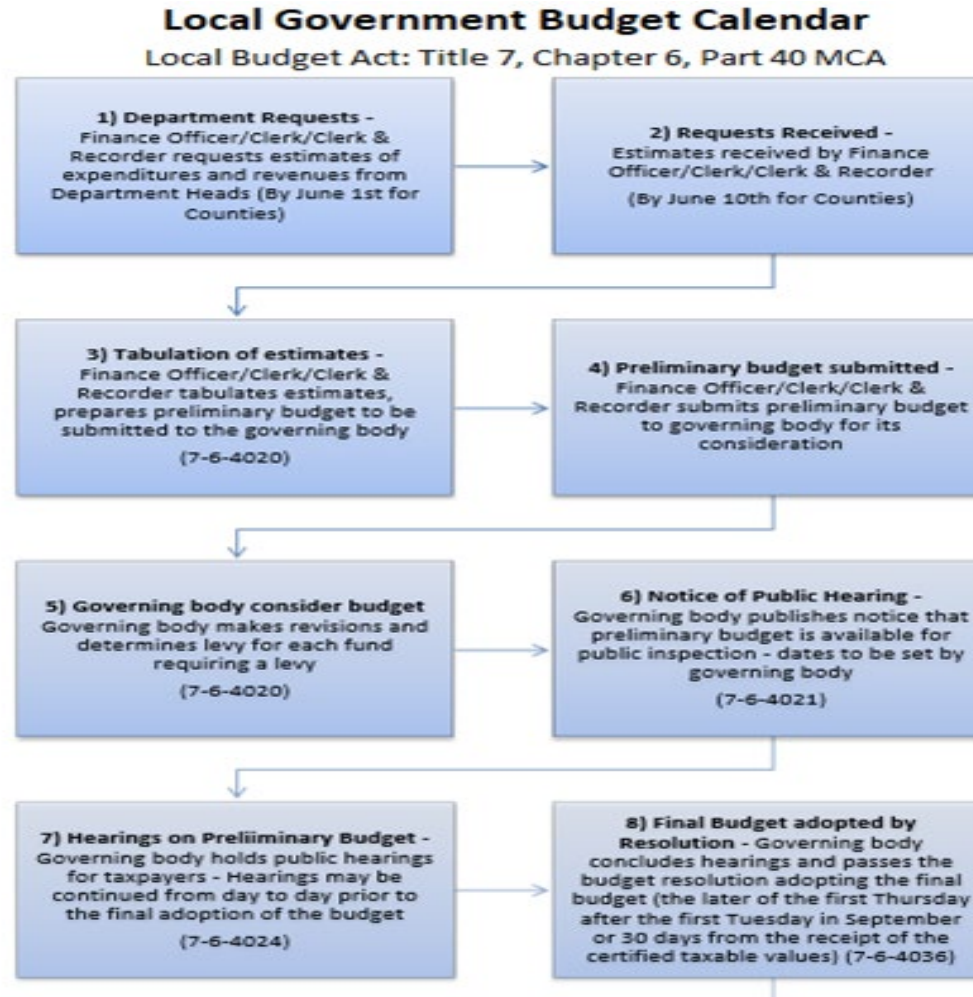


# THE BUDGET PROCESS – Schedule of Personnel Levels

|   |           |           |           |            |
|---|-----------|-----------|-----------|------------|
| City/Town of _____  |           |           |           |            |
| <u>SCHEDULE OF PERSONNEL LEVELS</u><br><u>OPERATING FUNDS</u><br><u>ELECTIVE AND NON-ELECTIVE EMPLOYEES</u> |           |           |           |            |
|   | ____ FY   | ____ FY   | ____ FY   | CURRENT FY |
|   | PERMANENT | PERMANENT | PERMANENT | PERMANENT  |
|   | FULL-TIME | FULL-TIME | FULL-TIME | FULL-TIME  |
| FUND  | EMPLOYEES | EMPLOYEES | EMPLOYEES | EMPLOYEES  |
| General   |           |           |           |            |
| Airport   |           |           |           |            |
| Library   |           |           |           |            |
| Ambulance   |           |           |           |            |
| Cemetery  |           |           |           |            |
| Planning  |           |           |           |            |
| Water   |           |           |           |            |
| Sewer   |           |           |           |            |
| Solid Waste   |           |           |           |            |
| Gas/Electric  |           |           |           |            |
| Total City/Town Employees   | 0         | 0         | 0         | 0          |
| Note: Do not include any employee who is not employed directly by the entity.                               |           |           |           |            |

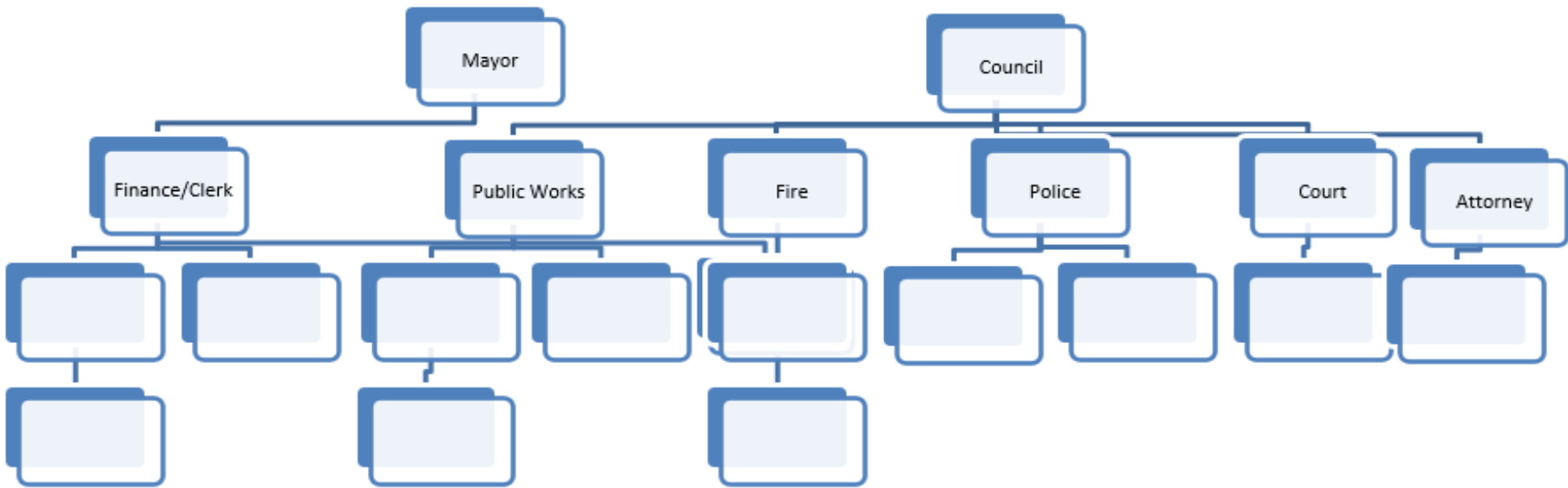


# THE BUDGET PROCESS – Budget Calendar



# THE BUDGET PROCESS - FORMS

City/Town of \_\_\_\_\_  
Organizational Chart



# THE BUDGET PROCESS – Taxable Valuation/Mill Levy Ten-Year History & Analysis

| Ten-Year History and Analysis   |                                |   |   |   |   |
|---|--------------------------------|---|---|---|---|
| <p>NOTE: The analysis below includes only entity-wide levies subject to the limitations of Section 15-10-420, MCA. If applicable, a separate analysis is provided for levies subject to the limitations of Section 15-10-420, MCA that are authorized and actually imposed using a different taxable valuation.</p> <p>Analyses contained in this report <u>do not include voted or permissive levies</u>. Voted and/or permissive mills levied in the current year are listed below.</p> |                                |   |   |   |   |
| FISCAL YEAR   | ENTITY-WIDE TAXABLE VAULTATION | %INCREASE (DECREASE) FROM PREVIOUS YEAR | TOTAL CURRENT YEAR AUTHORIZED MILL LEVY (Includes Prior Year Carry Forward Mills)   | CURRENT YEAR ACTUAL MILL LEVY   | CARRY FORWARD MILLS AVAILABLE (May be levied in a subsequent year)  |
|   |                                |   | <p>FY's 2009-2010 through 2016-2017 enter number of mills from prior year budget - page 9.</p> <p>FY's 2017-2018 and forward enter number of mills from line (14) of the applicable Mill Levy Determination Form.</p> | <p>FY's 2009-2010 through 2016-2017 enter number of mills from prior year budget - page 9.</p> <p>FY's 2017-2018 &amp; forward enter number of mills from line (16) of the applicable Mill Levy Determination Form.</p> | <p>The Carry Forward in this column is <u>not cumulative</u> - the current fiscal year carry forward mills available are the full amount that may be levied in a subsequent year. These mills will be included in the next year's total authorized mill levy.</p> |
| 2011 - 2012   |                                |   |   |   |   |
| 2012 - 2013   |                                | #DIV/0!                                 |   |   |   |
| 2013 - 2014   |                                | #DIV/0!                                 |   |   |   |
| 2014 - 2015   |                                | #DIV/0!                                 |   |   |   |
| 2015 - 2016   |                                | #DIV/0!                                 |   |   |   |
| 2016 - 2017   |                                | #DIV/0!                                 |   |   |   |
| 2017 - 2018   |                                | #DIV/0!                                 |   |   |   |
| 2018 - 2019   |                                | #DIV/0!                                 |   |   | 0.00  |
| 2019 - 2020   |                                | #DIV/0!                                 |   |   | 0.00  |
| 2020 - 2021   |                                | #DIV/0!                                 |   |   | 0.00  |



# THE BUDGET PROCESS – Levy Calculation Forms

| Determination of Tax Revenue and Mill Levy Limitations |  |  |  |
|--|--|--|--|
| Section 15-10-420, MCA                                 |  |  |  |
| Aggregate of all Funds/or _____ Fund                   |  |  |  |
| FYE June 30, 2021                                      |  |  |  |
| Entity Name: _____                                     |  |  |  |
| Reference Line   | Enter amounts in yellow cells  | Auto-Calculation<br>(If completing manually enter amounts as instructed) |  |
| (1)  | Enter Ad valorem tax revenue <b>ACTUALLY assessed in the prior year</b> (from Prior Year's form Line 17)   | \$ -   |  |
| (2)  | Add: <b>Current year inflation adjustment @ 1.05%</b>  | \$ -   |  |
| (3)  | Subtract: Ad valorem tax revenue <b>ACTUALLY assessed in the prior year</b> for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- <b>(enter as negative)</b>                      | \$ -   |  |
| (4)  | Adjusted ad valorem tax revenue<br>= (1) + (2) + (3)   | \$ -   |  |
| <b>ENTERING TAXABLE VALUES</b>                         |  |  |  |
| (5)  | Enter 'Total Taxable Value' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 2   | \$ -   |  |
| (6)  | Subtract: 'Total Incremental Value' of all tax increment financing districts (TIF Districts) - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 6 <b>(enter as negative)</b> | \$ -   |  |
| (7)  | Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)<br>= (5) + (6)  | \$ -   |  |
| (8)  | Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 <b>(enter as negative)</b>  | \$ -   |  |

| Determination of Permissive Levy for Group Benefits  |   |             |  |  |
|--|---|-------------|--|--|
| Section 15-10-420(9), MCA                            |   |             |  |  |
| FYE June 30, 2020                                    |   |             |  |  |
| Entity Name: _____                                   |   |             |  |  |
| <b>Step A:</b>                                       |   |             |  |  |
| Input in Yellow Cells                                |   |             | <u>Line 1</u> : BASE Year = Total <b>Actual</b> Annual Employer Contribution for Group Benefits in BASE Year | Actual # of Employees the Local Government Made Employer Contributions to Group Benefits on July 1st |
|  | Fiscal Year   |             | <u>Line #2</u> : Budgeting For = Total <b>Budgeted</b> Annual Employer Contribution For Group Benefits       | Average Monthly Employer Contribution per Employee   |
| (1)  | BASE Year   |             |  | #DIV/0!  |
| (2)  | Budgeting For   |             |  | #DIV/0!  |
| (3)  | Increase from BASE Year<br>(Decreases will be reported as zero) |             |  | #DIV/0! 0  |
| <b>Step B:</b>                                       |   |             |  |  |
|  |   | Fiscal Year | 0  |  |
|  |   | -1          | Certified Taxable Valuation  |  |
| (4)  | Taxable Value less Incremental Taxable Value of General Fund    |             |  |  |
| <b>Step C:</b>                                       |   |             |  |  |
| Calculation of:                                      |   |             | (5)  | (6)  |
| (5) BASE Contribution                                |   |             | BASE Contribution  | Increase in Employer Contribution from BASE Year   |
| (6) Increase in Employer Contribution from BASE Year |   |             |  |  |



# THE BUDGET PROCESS – Voted Levy's

[https://www.mtcounties.org/resources-data/Fiscal Information for Counties/Calculation Forms/Special Mill Levy Calculation Spreadsheet](https://www.mtcounties.org/resources-data/Fiscal%20Information%20for%20Counties/Calculation%20Forms/Special%20Mill%20Levy%20Calculation%20Spreadsheet)

| CALCULATING THE TAX INCREASE OF A VOTED LEVY OF \$50,000 DOLLARS<br>FOR THE _____ |             |             |  |  |
|---|-------------|-------------|--|--|
| STEP 1  |             |             |  |  |
| \$50,000  | \$50,000    | \$50,000    |  | Specific Dollar Amount to be Levied  |
|   |             |             |  | Certified Taxable Value of the taxing jurisdiction - Use the most-recent available |
| \$4,567,890   | \$4,567,890 | \$4,567,890 |  |  |
| \$4,568   | \$4,568     | \$4,568     |  | Revenue Generated per Mill   |
| 10.95   | 10.95       | 10.95       |  | Approximate Mills required to Generate Specific Dollar Amount                      |
| STEP 2  |             |             |  |  |
| \$50,000  | \$100,000   | \$200,000   |  | Assessed Market Value of Home  |
| 0.0135  | 0.0135      | 0.0135      |  | Tax Rate - 15-6-134(3)(a)  |
| \$675   | \$1,350     | \$2,700     |  | Taxable Value subject to mill levy   |
| 10.95   | 10.95       | 10.95       |  | Mills to be Levied (From Step 1)   |
| \$7.39  | \$14.78     | \$29.55     |  | Tax Assessed   |
|   |             |             |  |  |
|   |             |             |  |  |
|   |             |             |  |  |

15-6-134(3) (a) Except as provided in 15-24-1402, 15-24-1501, 15-24-1502, and, subsection (3)(b), class four residential property described in subsections (1)(a) through (1)(c) of this section is **taxed at 1.35%** of market value.

(b) The tax rate for the portion of the market value of a single-family residential dwelling in excess of \$1.5 million is the residential property tax rate in subsection (3)(a) multiplied by 1.4.

(c) The tax rate for commercial property is the residential property tax rate in subsection (3)(a) multiplied by 1.4.

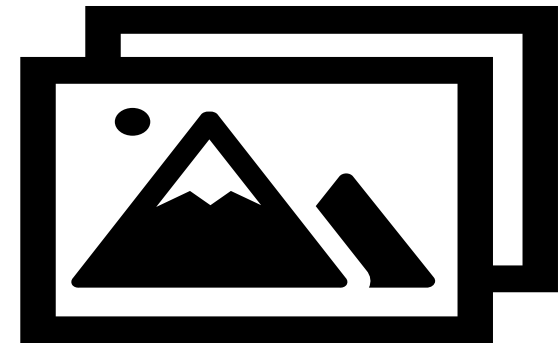
| CALCULATING THE TAX INCREASE OF A VOTED LEVY OF 2.0<br>MILLS<br>For _____   |          |               |                |              |
|---|----------|---------------|----------------|--------------|
| Assessed Market Value   | Tax Rate | Taxable Value | Specific Mills | Tax Increase |
| \$100,000   | 1.35%    | \$1,350       | 2.0            | \$2.70       |
| \$200,000   | 1.35%    | \$2,700       | 2.0            | \$5.40       |
| \$50,000  | 1.35%    | \$675         | 2.0            | \$1.35       |
| Enter the specific number of mills being proposed in the red highlighted cells.   |          |               |                |              |
| Class 4 - Residential property is taxed at 1.35% beginning in Tax Year 2015 and applies to Fiscal Year 2016 and thereafter levies. [15-34-134(3)(a)]  |          |               |                |              |
| 15-10-321. Limitation on levy and computation of tax -- new taxing jurisdictions. The department of revenue may not be required to levy or compute a tax for any new taxing jurisdiction created or for any change in an existing jurisdiction unless formally notified of its creation or change by January 1 of the year in which the taxes are to be levied. |          |               |                |              |



# **THE BUDGET PROCESS – Budget Message**

## **BUDGET PREPARATION INSTRUCTIONS:**

A budget message should be inserted after the levy determinations. The budget message should be prepared by the chief executive of the governmental unit and explain in general terms the fiscal experience of the city/town/county during the past year, its present financial status, and recommendations regarding fiscal impacts and policies for the forthcoming budget year.



# THE BUDGET PROCESS – Budgets by Fund

You can utilize the cover pages for the funds from the LGSB budget document template.

|   |  |                              |                                  |                            |
|---|--|------------------------------|----------------------------------|----------------------------|
| <b>A. General Fund</b>                                  | <b>B. Special Revenue Funds</b>                          | <b>C. Debt Service Funds</b> | <b>D. Capital Projects Funds</b> | <b>E. Enterprise Funds</b> |
| Fund #1000  | 2000   | 3000                         | 4000                             | 5000                       |
| Revenue by Source                                       | Revenue by Source  |                              |                                  |                            |
| Expenditure Summary by<br>Function, Activity and Object | Expenditures Summary by<br>Function, Activity and Object |                              |                                  |                            |
| <b>F. Internal Service Funds</b>                        | <b>G. Private Purpose Trust Funds</b>                    | <b>H. Permanent Funds</b>    |                                  |                            |
| 6000  | 7000   | 8000                         |                                  |                            |



# THE BUDGET PROCESS – Non-Voted Tax Requirement Schedule

City/Town/County of \_\_\_\_\_

## TAX LEVY REQUIREMENTS SCHEDULE

## NON-VOTED LEVIES

Assessed/Market Valuation:

Taxable Valuation Less

TIF Incremental Value: \_\_\_\_\_

### 1 Mill Yields(10):

Fiscal Year: 2019 - 2021

Page No. \_\_\_\_\_

\*Column (3) Total Requirements must equal Column (8) Total Resources

[illegible]

**\*Total Revenues compared to Total Appropriations:**

\*if negative, appropriations exceed the revenues

### Total Requirements compared to Total Resources

\*if other than zero budget is not balanced

Check here if you are **reducing** your property tax revenues to an anticipated amount to explain the difference from the Mill Levy Determination form.

**NOTE: Budgeted Cash Reserves**  
Per MCA 7-6-4034

(a) a county's fund may not exceed one-third (33%) of the total amount appropriated and authorized to be spent from the fund during the current fiscal year; and

(b) a city's or town's fund may not exceed one-half (50%) of the total amount appropriated and authorized to be spent from the fund during the current fiscal year.

*Balance check per fund:*

Col. 3 - Total Requirements must equal Col. 8 - Total Resources; balance check should be 0

**Budgeted Cash Reserve Limits for per fund - Counties 33 1/3%: Cities/Towns 50% per 7-6-4034, MCA:**

[illegible]

# THE BUDGET PROCESS – Voted/Permissive Levy Requirement Schedule

City/Town/County of \_\_\_\_\_  
TAX LEVY REQUIREMENTS SCHEDULE  
VOTED/PERMISSIVE LEVY

Assessed/Market Valuation:  
Taxable Valuation Less  
TIF Incremental Value:  
1 Mill Yields(10):

Fiscal Year: 2019 - 2021  
  
Page No. \_\_\_\_\_

\*Column (3) Total Requirements must equal Column (8) Total Resources

| Fund #  | Fund Name | (1)           | (2)                   | (3)=(1)+(2)<br>*should equal<br>column (8)<br>Total Requirements | (4)<br>Cash Available<br>(Less current liabilities) | (5)<br>Non-Tax Revenues | (6)=(9)X(10)<br>Property Tax Revenues       | (7)=(5)+(6)<br>Total Revenues | (8)=(4)+(7)<br>*should equal<br>column (3)<br>Total Resources | (9)=(6)÷(10)<br>Mill Levy | V=Voted<br>P=Perm<br>/# Years Allow | (11)=(4)-(1)+(7)<br>Estimated Ending Cash Balance | Balance check: |
|---|-----------|---------------|-----------------------|--|---|-------------------------|---|-------------------------------|---|---------------------------|-------------------------------------|---|----------------|
|   |           | Appropriation | Budgeted Cash Reserve |  |   |                         |   |                               |   |                           |                                     |   |                |
|   |           |               |                       | 0  |   |                         |   | 0                             | 0   |                           |                                     | 0   | 0              |
|   |           |               |                       | 0  |   |                         |   | 0                             | 0   |                           |                                     | 0   | 0              |
|   |           |               |                       | 0  |   |                         |   | 0                             | 0   |                           |                                     | 0   | 0              |
|   |           |               |                       | 0  |   |                         |   | 0                             | 0   |                           |                                     | 0   | 0              |
|   |           |               |                       | 0  |   |                         |   | 0                             | 0   |                           |                                     | 0   | 0              |
|   |           |               |                       | 0  |   |                         |   | 0                             | 0   |                           |                                     | 0   | 0              |
|   | TOTAL     | 0             | 0                     | 0  | 0   | 0                       | 0   | 0                             | 0   |                           |                                     | 0   | 0              |
| *Total Revenues compared to Total Appropriations: |           |               |                       |  |   | 0                       | *if negative appropriations exceed revenues |                               |   |                           |                                     |   |                |
| Total Requirements compared to Total Resources    |           |               |                       |  |   | 0                       | *if other than zero budget is not balanced  |                               |   |                           |                                     |   |                |

# THE BUDGET PROCESS – Non-Levied Summary Schedule

City/Town/County of \_\_\_\_\_

## NON-LEVIED FUNDS - SUMMARY SCHEDULE

Fiscal Year: 2019 - 2021

Page No. \_\_\_\_\_

-55-

| Fund # | Fund Name | (1)           | (2)                   | (3)=(1)+(2)        | (4)                                       | (5)                    | (6)=(4)+(5)     | Estimated Ending Cash Balance | Balance check: |
|--------|-----------|---------------|-----------------------|--------------------|---|------------------------|-----------------|-------------------------------|----------------|
|        |           | Appropriation | Budgeted Cash Reserve | Total Requirements | Cash Available (Less current liabilities) | Total Non-Tax Revenues | Total Resources |                               |                |
|        |           |               |                       |                    |   |                        |                 |                               |                |
|        |           |               |                       |                    |   |                        |                 |                               |                |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  |   |                        | 0               | 0                             | 0              |
|        |           |               |                       | 0                  | </  |                        |                 |                               |                |



# THE BUDGET PROCESS – Taxable Valuation Schedule

City/Town/County of \_\_\_\_\_  
TAXABLE VALUATION SCHEDULE  
Fiscal Year: 2019 - 2021

| PROPERTY CLASSIFICATION                 | County-Wide<br>Taxable<br>Valuation | Road<br>Taxable<br>Valuation |                      |                      |                      |                      |                      |                      |
|---|-------------------------------------|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|   |                                     |                              | Taxable<br>Valuation | Taxable<br>Valuation | Taxable<br>Valuation | Taxable<br>Valuation | Taxable<br>Valuation | Taxable<br>Valuation |
| Special Mobile.....                     |                                     |                              |                      |                      |                      |                      |                      |                      |
| Manufactured Homes.....                 |                                     |                              |                      |                      |                      |                      |                      |                      |
| Personal.....                           |                                     |                              |                      |                      |                      |                      |                      |                      |
| Real.....                               |                                     |                              |                      |                      |                      |                      |                      |                      |
| Centrally Assessed.....                 |                                     |                              |                      |                      |                      |                      |                      |                      |
| Net & Gross Proceeds - Metal Mines..... |                                     |                              |                      |                      |                      |                      |                      |                      |
|   |                                     |                              |                      |                      |                      |                      |                      |                      |
|   |                                     |                              |                      |                      |                      |                      |                      |                      |
| TOTAL.....                              | 0                                   | 0                            | 0                    | 0                    | 0                    | 0                    | 0                    | 0                    |
|   |                                     |                              |                      |                      |                      |                      |                      |                      |
|   |                                     |                              |                      |                      |                      |                      |                      |                      |

# BUDGET SUBMISSION TO LGS

---

## Budget Submission

7-6-4003 MCA: a local government shall submit a complete copy of the final budget together with a statement of tax levies to the department of administration by the later of October 1 or 60 days after receipt of taxable values from the department of revenue

7-6-4004 MCA: local government budgets must conform to the fund structure prescribed by the department of administration

A template is available on the LGS website

Submission should be through the LGS portal



# BUDGET SUBMISSION TO LGS

---

## Budget Submission – Required Documents

Budget Certification

Approved Budget Resolution

DOR Certified Taxable Value form

Determination of Tax Revenue and Mill Levy  
Limitation form

Applicable worksheets from LGS template as  
outlined in the instructions

You may submit a report generated from your accounting software, but the following will also need to be included:

- Statistical pages
- Schedule of personnel levels
- Taxable valuation/mill levy history
- Tax Levy requirement schedules
- Non-levied summary schedules



# ANY COMMENTS, CONCERNS, QUESTIONS?



Phone: 406-444-9101

Email: [LGSPortalRegistration@mt.gov](mailto:LGSPortalRegistration@mt.gov)

Website: <http://sfds.mt.gov/LGSB>

LGSB staff is here to help!

Please call or email if <sup>T</sup>we can be of assistance

