

## **TIMELINE**

This list is not all-inclusive. For a more detailed calendar, see the [School Accounting Manual](#).

March 1, 2013	Preliminary Budget Data Sheets sent from the OPI to districts and County Superintendents (MCA 20-9-369)
April 25, 2013	Deadline for districts to notify the OPI of intent to consolidate/annex as of July 1, 2013.
May 1, 2013	FY 2013-14 revenue estimates for coal gross proceeds sent to districts and County Superintendents from the Department of Revenue (MCA 20-9-141(4)).
May 7, 2013	Election Day. Trustee election and general fund budget election, if needed, must be held. Other school elections may be set at times determined by the trustees (MCA 20-20-105). In legislative years districts may hold a special election for the general fund budgets after the completion of the session to account for changes in school funding formulas. (See MASBO School Election Calendar)
By May 25, 2013	FY 2012-13 School facility reimbursement payment to eligible districts sent to County Treasurers for deposit in district's Debt Service Fund (50) (MCA 20-9-346(2)(c)).
June 22, 2013	Final FY 2012-13 direct state aid and state special education payment to schools and cooperatives (MCA 20-9-344).
June 30, 2013	Fiscal year-end 2012-13 (MCA 20-1-301).
July 20, 2013	County Treasurer reports final cash balances and bond information for the school year ended June 30 to each district (MCA 20-9-121).
Between July 1 & August 10, 2013	Clerk publishes notice of final budget hearing (MCA 20-9-115).
By August 5, 2013	County Assessors deliver taxable valuation information to County Superintendent (1st Monday in August) (MCA 20-9-122)
Before the final budget is adopted	Last day to hold an election for approval to establish a Building Reserve Fund Levy (61), Technology Levy (28), or Flexibility Fund Levy (29). (THE OPI RECOMMENDS ALL ELECTIONS BE HELD NO LATER THAN AUGUST 1 TO ALLOW ADEQUATE TIME FOR CANVASSING VOTES, ETC.)
On or before August 20, 2013	Trustees meet to consider all budget information (MCA 20-9-131(1)).
Not later than August 25, 2013	Final budget adopted by trustees (MCA, 20-9-131(2)).

## **TIMELINE (continued)**

- By August 15, 2013 Trustees submit FY 2012-13 Trustees' Financial Summary (TFS) to the County Superintendent (MCA 20-9-213 (6)).
- By August 28, 2013 Trustees submit the final adopted budget to the County Superintendent within 3 days of adoption (20-9-131, MCA).
- By September 3, 2013 or 30 calendar days after receiving taxable values Levy requirements reported to county commissioners by County Superintendent (MCA 20-9-141) (1<sup>st</sup> Tuesday in September).
- By September 5, 2013, or 30 calendar days after receiving taxable values Levies fixed by county commissioners (MCA 20-9-142) and County Superintendent (MCA 20-9-141) (1<sup>st</sup> Thursday in September).
- September 15, 2013 FY 2013-14 Final Budget and FY 2012-13 Trustees' Financial Summary (TFS) due to the OPI from County Superintendent (MCA 20-3-209, 20-9-134).\*

\***NOTE:** MAEFAIRS System electronically accepts TFS and final budget on the same date