

# BARS – Expenditure/Expense/Other Financing Uses

## by Major Purpose/Function

- 410000 - General Government
- 420000 - Public Safety
- 430000 - Public Works
- 440000 - Public Health
- 450000 - Social/Economic Services
- 460000 - Culture and Recreation
- 470000 - Housing and Community Dev.
- 480000 - Conservation of Natural Resources
- 490000 - Debt Service
- 500000 - Internal Service
- 510000 - Miscellaneous
- 520000 - Other Financing Uses



# BARS – Object Expenditure Classifications/Codes

100 - Personal Services

200 - Supplies

300 - Purchased Services

400 - Building Materials

500 - Fixed Charges (Insurance, rent)

600 - Debt Service

700 - Grants, Contributions, Indemnities

800 - Other Objects, Transfers, Depreciation

900 - Capital Outlay



# BARS Account Structure

## EXPENDITURE ACCOUNT STRUCTURE

### Expenditure Illustration #1 – most common

1st Digit is 4 or 5 – Expenditures/Expense



**2300 – 42 01 40 – 2 2 1**

FUND	ACCOUNT NUMBER			OBJECT		
Fund Code	Major Function	Activity	Sub- Activity	Major Object	Sub- Object	Object Detail
2300	42	1	40	2	2	1

Public  
Safety

Public Safety

Law Enforcement  
Services

Crime Control &  
Investigation

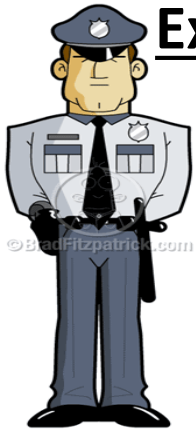
Supplies

Operating  
Supplies

Uniforms

# BARS Account Structure

## EXPENDITURE ACCOUNT STRUCTURE - CONT.



### Expenditure Illustration #2 – Optional numbers

1st Digit 4 & 5 - Expenditures

FUND		Organization Code Department	ACCOUNT NUMBER			OBJECT		
Program	Job		Major Function	Activity	Sub- Activity	Major Object	Sub- Object	Object Detail
X	XXX	2300	42	1	40	2	2	1
Optional		Public Safety	Public Safety	Law Enforcement Services	Crime Control & Investigation	Supplies	Operating Supplies	Uniforms

# Statement of Revenues, Expenditures & Changes in Fund Balances consists of:

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES					
FISCAL YEAR ENDING JUNE 30,					
		Fund #1000	Major Funds Fund # 2820	Other	Total
Account Number	Description	General	Gas Tax	Governmental Funds	Governmental Funds
	REVENUES				
310000/					
363000	Taxes/assessments	48,812.59		0.00	48,812.59
320000	Licenses and permits	450.00		0.00	450.00
330000	Intergovernmental revenues	16,033.05	9,744.44	8,502.54	34,280.03
340000	Charges for services	0.00		0.00	0.00
360000	Miscellaneous	4,150.75	2,500.00	0.00	6,650.75
370000	Investment and royalty earnings	9.98	1.65	87.02	98.65
	Total Revenues	69,456.37	12,246.09	8,589.56	90,292.02
	EXPENDITURES				
	Current:				
410000	General government	29,040.61	50.32	88.80	29,179.73
420000	Public safety	17.97		431.15	449.12
430000	Public works	15,057.54	7,492.69	0.00	22,550.23
460000	Culture and recreation	6,009.15		4,646.97	10,656.12
	Total Expenditures	50,125.27	7,543.01	5,166.92	62,835.20
	Excess of revenues (under) expenditures	19,331.10	4,703.08	3,422.64	27,456.82
	OTHER FINANCING SOURCES (USES):				
383000	Transfers In	0.00		7,220.70	7,220.70
521000	Transfers out (Enter as negative)	(7,020.00)		(1,300.70)	(8,320.70)
	Total other financing sources (uses)	(7,020.00)	0.00	5,920.00	(1,100.00)
	Net change in fund balances	12,311.10	4,703.08	9,342.64	26,356.82
	Fund balances - July 1, as previously reported	53,255.04	7,025.26	66,825.34	127,105.64
	Prior period adjustments	(5,000.00)		0.00	(5,000.00)
	Fund balances - July 1, as restated	48,255.04	7,025.26	66,825.34	122,105.64
	Fund balances - June 30,	60,566.14	11,728.34	76,167.98	148,462.46

Revenues

Expenditures/  
Expenses

Other  
Financing  
Sources  
(Uses)  
or (Non-  
Operating  
Revenue/Expense  
for Enterprise  
Funds)

# Budgets & Mill Levies





# What is a budget? .....

- ✓ An Annual Budget is **mandated and prepared** pursuant to **Montana Code Annotated:**

- **Title 7**
  - **Local Government**
- **Chapter 6**
  - **Financial Administration & Taxation**
- **Part 40**
  - **Local Budget Act**

- ✓ A budget is the approved plan to finance the governments objectives and goals within a specific time period, one year.
- ✓ The budget is prepared and presented by fund to the governing body for adoption by resolution.

# Why is it needed?

Folio Views - [MCA -- October 2015]

File Edit View Insert Search Layout Tools Table Window Help

None

Part Case Notes

Part Attorney General Opinions

Collateral References

7-6-4001. Short title -- applicability.

7-6-4002. Definitions.

7-6-4003. Budget and levies supplied to

7-6-4004. Budget fund structure.

7-6-4005. Expenditures limited to appro

7-6-4006. Appropriation power -- require

7-6-4007 through 7-6-4010 reserved.

7-6-4011. Use of bond proceeds and bc

7-6-4012. Fee based budgets -- adjusta

7-6-4013. Fees for services -- hearing a

7-6-4014. Restriction on tax-financed ex

7-6-4015. Payments for judgments.

7-6-4016 through 7-6-4019 reserved.

7-6-4020. Preliminary annual operating

7-6-4021. Notice of preliminary or amen

7-6-4022. District court budgets.

7-6-4023. Repealed.

7-6-4024. Hearing on preliminary budge

7-6-4025. Receipt and expenditure of m

7-6-4026 through 7-6-4029 reserved.

7-6-4030. Final budget -- resolution -- at

7-6-4031. Budget amendment procedur

7-6-4032. Emergency expenditures.

7-6-4033. Expenditure limitation.

7-6-4034. Determination of fund require

7-6-4035. Tax levies for boards and cor

7-6-4036. Fixing tax levy.

Part 41. General Provisions Related to Mu

Part 42. Municipal Budget Law (Repealed)

Part 43. Claims Against Municipalities

Part 44. Municipal Taxation

Part 45. Municipal Warrants

Part 46. Deposit and Investment of Muni

Chapter 7. DEBT MANAGEMENT

Chapter 8. ACQUISITION, TRANSFER, AND

CHAPTER 9 RESERVED

Chapter 10. REGIONAL RESOURCE AUTH

Chapter 11. GENERAL PROVISIONS RELA

Chapter 12. IMPROVEMENT DISTRICTS

Chapter 13. UTILITY SERVICES

Chapter 14. TRANSPORTATION

Chapter 15. HOUSING AND CONSTRUCTI

Chapter 16. CULTURE, SOCIAL SERVICES

CHAPTER 17 THROUGH 20 RESERVED

Title 7. LOCAL GOVERNMENT

Chapter 6. FINANCIAL ADMINISTRATION AND TAXATION

Part 40. Local Government Budget Act

Part Case Notes

DECISIONS UNDER FORMER LAW

Part Compiler's Comments:

Effective Date: Section 63, Ch. 278, L. 2001, provided: "[This act] is effective July 1, 2001."

Applicability: Section 64, Ch. 278, L. 2001, provided: "[This act] applies to special purpose districts beginning July 1, 2002."

Part Case Notes:

DECISIONS UNDER FORMER LAW

Agreement by County Commission to Pay Justice Court Expenses -- Failure to Object -- Appeal Precluded: A Justice of the Peace requested approval of funds from the County Commission for employment of a temporary clerical assistant. The County Commission initially refused to approve the funds. The claim was then submitted for certification pursuant to *Brown v. Wood*, 168 M 341, 543 P2d 184 (1975), and was subsequently certified as an actual and necessary expense incurred in the performance of actual duties of the Justice Court. When the bill was still not paid, the Justice of the Peace filed a petition for a contempt order against the County Commissioners for failure to pay the certified claim. The order was amended to include attorney fees. The County Commission then agreed to pay the claim and did not oppose the motion to amend, nor did it file a responsive brief. However, it later alleged error. The Supreme Court held that the County Commission waived the right to appeal by agreeing to pay the claim and then failing to object to the District Court order to pay the claim and taking no further action to challenge the claim. In *re Certain Justice Court Expenses*, 264 M 510, 872 P2d 795, 51 St. Rep. 372 (1994).

County Employment of Independent Contractor to Provide Legal Services: There is no express prohibition under Montana law precluding or preventing a county from entering into an independent contractor relationship for the provision of legal services. *Hammer v. Butte-Silver Bow County*, 233 M 271, 760 P2d 76, 45 St. Rep. 1481 (1988).

Commissioners Not Personally Liable for Transfer of Funds: Big Horn County sued County Commissioners and County Clerk and Recorder personally to recover alleged excess funds transferred to pay the salary for a Justice of the Peace. In upholding the District Court's grant of summary judgment for the Commissioners, the Supreme Court held that the Commissioners and Clerk and Recorder acted within their statutory duty and were not personally liable where the transfer of funds was made to cover a deficit when judicial costs exceeded the estimated budget. The hourly cost in the budget was not increased. *Big Horn County v. Gregory*, 225 M 162, 730 P2d 1181, 44 St. Rep. 120 (1987).

Local Government Revision of Salary Schedules: A local government with self-government powers may revise a salary schedule that has been set forth in the final budget if such revision is done in accordance with the applicable law. *Butte-Silver Bow*, as a local government with self-government powers, adopted lawful procedures for such revision, but the facts of this case are such that the attempted revision was not in accord with the law. The court found that the salary revision was more than merely a revision of the salary schedule contained in the final budget. When *Butte-Silver Bow* adopted the proposed salary increase by motion, set the specific amount, and set specific effective dates, and then included the increase in the final budget, such salary became fixed for that period and could not subsequently be revised. *Bulovich v. Butte-Silver Bow*, 215 M 202,

HR Reference

All Search Browse Document Contents HitList Object

library depreciation fund

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# The Budget:

- Is an official permanent (legal) document of the local government. Should be printed, signed and kept in a safe location
- The governing body shall adopt the final budget by resolution – 7-6-4030 (3)
  - Budget Document is directly related to, part of and referred to in the resolution approving it

Your budget will be  
available on the  
State of Montana  
*Transparency in  
Local Government*  
Website for public viewing



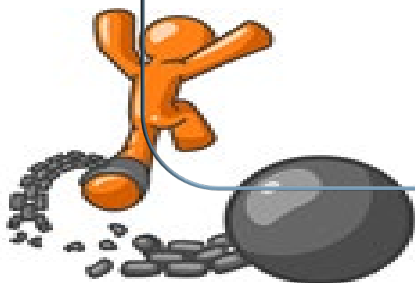




# Types of Budgets by Fund

## NON FEE-BASED OR FIXED BUDGETS

- **Fixed** Appropriations
- Funds whose appropriations are not fee based
- Spending cap cannot be exceeded without first passing a budget amendment



## FEE-BASED OR FLEXIBLE BUDGETS

7-6-4012, MCA

- **Adjustable** Appropriations
- Enterprise funds and funds whose appropriations are identified in budget resolution as fee-based appropriations

In its final budget resolution, the governing body may authorize adjustments to appropriations funded by fees throughout the budget period



# Mill Levy & County Budget Timeline - Statutory Due Dates

One

**Preliminary budget** phase starts June 1<sup>st</sup> for Counties – Finance Officer/Clerk & Recorder requests estimates of expenditure & revenues from Department Heads. Estimates returned by June 10th

Two

**15-10-202(1). Certification of taxable values.** by the first Monday in August, the Department of Revenue shall certify to each taxing authority the total taxable value within the jurisdiction of the taxing authority.

Three

**7-6-4024(3) Final budget resolution**

**7-6-4036 Fixing tax levy**

by the later of the first Thursday after the first Tuesday in September or within 30 calendar days of receiving certified taxable values.

Four


**15-10-305(1)(a)** The **county clerk and recorder** shall by the second Monday in September or within 30 calendar days after receiving certified taxable values notify the department of the number of mills needed to be levied for each taxing jurisdiction in the county.

Five


**7-6-4003 (1)** Counties, Cities, Towns submit 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.**

# Steps of the budgetary process:


**Formulation:** Reflecting on the past, set goals for the future and reconcile the difference by reviewing prior year information & estimating future info



**Hearings:** Include departments, sections and the public to discuss changes in the budget

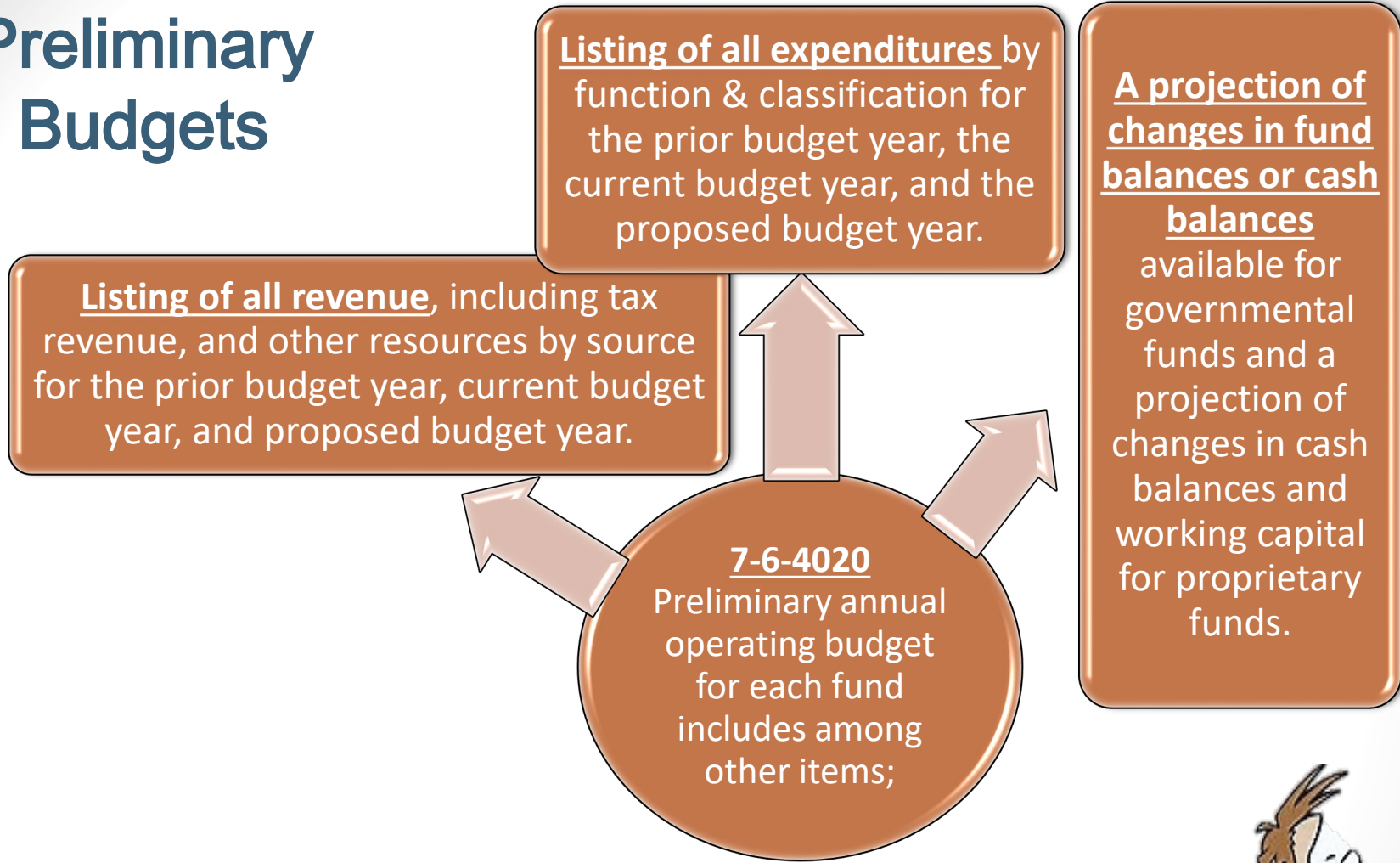


**Adoption:** Final approval by the Governing Body



**Execution:** Following the budget to actual comparisons through the year; amending the budget if necessary

# Preliminary Budgets



**7-6-4021(1)** The governing body shall cause a notice of a public hearing on the preliminary or amended budget to be published.

**(b)** state that the budget or budget amendment has been placed on file and is open to inspection in the county office designated in the notice;

**7-1-2121 Publication** and content of notice -- proof of publication. (2) Publication must be in a newspaper, unless the County does not have a newspaper. Should be published twice, 6 days separating each publication



# Purpose of Budgeted Cash Reserves:



Cash reserves in a fund are used to meet expenditures/expenses made from that fund during the months of July to November

- ✓ Provide “cash flow” for levied funds awaiting the next major “tax payment”
- ✓ Cash reserves are limited for counties to 1/3 and municipalities to 1/2 of the total amount appropriated and authorized to be spent from the tax-levied fund during the fiscal year
  - 7-6-4034(2)(a) Counties; 7-6-4034(2)(b) Cities/Towns
- ✓ Cash reserves should not be looked at as a “savings account” or “rainy-day fund” although they can be used in times of emergencies
  - A plan to replenish should be made if used for emergencies



# The Budget & Mill Levy Forms on LGS Website

Blank Documents are available on the LGS website:

Click on Budget & Mill Levy Resources

Documents in Excel format include:

- Budget document
- Mill Levy Determination forms
  - Current Year
  - Prior Years
- Permissive Medical Levy Form

The screenshot shows the Montana Department of Administration website. At the top, there are two instructions: "Click the icon above to view and download local government reports." and "Click the icon above to register and upload documents as a local government representative or independent auditor." Below these are eight icons representing different resources: New Resources & Upcoming Events, Budget & Mill Levy Resources, Accounting & Annual Financial Report Resources, Audit & Financial Review Resources, Training & Videos, and Delinquent Local Government Reports. A large arrow points from the text "Click on Budget & Mill Levy Resources" to the "Budget & Mill Levy Resources" icon. Below the icons is the Montana Department of Administration logo and the text "Deliver services that support the transparency, accountability, and effective management of public funds STATE FINANCIAL SERVICES DIVISION". At the bottom, there is a navigation bar with links: HOME, BUREAU WEBSITES, WHAT WE DO, CONTACT US, and RESOURCES. Below the navigation bar, the "BUDGETS AND MILL LEVIES" section is highlighted. It includes an "Important Note" about submitting budget documents and a list of resources under "BUDGET" and "MILL LEVY". Two large arrows point from the text "Documents in Excel format include:" to the "Budget Document" and "Permissive Mill Levy" links.

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New Resources & Upcoming Events

Budget & Mill Levy Resources

Accounting & Annual Financial Report Resources

Audit & Financial Review Resources

Training & Videos

Delinquent Local Government Reports

Department of ADMINISTRATION MONTANA

Deliver services that support the transparency, accountability, and effective management of public funds

STATE FINANCIAL SERVICES DIVISION

HOME BUREAU WEBSITES WHAT WE DO CONTACT US RESOURCES

**BUDGETS AND MILL LEVIES**

**Important Note:**  
Cities, towns and counties must 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 (MCA 7-6-4003).

**BUDGET**

- [Budget Document](#) (Last revised 4/2018)

**MILL LEVY**

- [Permissive Mill Levy](#) (Last revised 5/2017)
- [Levycomp FYE 2018](#)
- [Prior Years Levycomp](#) FYE 2009 through 2017 (Use tab at bottom of page for the fiscal year you are working on)



# What is a mill?

- Mills are the units used to calculate ad valorem property taxes
- The mills are multiplied by the certified taxable valuation to generate tax revenue



- The term ***“mill”*** comes from a Latin word meaning “thousandth”
- ***“Ad Valorem”*** means based on value



# TYPES OF MILL LEVIES

## Non-Voted

### 15-10-420, MCA

Mills authorized to be levied without a vote

- Unrestricted
- Determined annually by completing the ***Determination of Tax Revenues and Mill Levy Limitation*** form
- Funding source for statutes that say "Subject to 15-10-420..."

## Voted

### 15-10-425, MCA

Must adopt resolution to place question on ballot

- Restricted by purpose
- **Resolution** must state;
  - 1) specific purpose
  - 2) **EITHER** – specific revenue amount and approximate # of mills, **OR**, specific mills and approximate revenue amount
  - 3) Permanent (perpetual) or durational limit
  - 4) Impact on homes having a value of \$100,000 & \$200,000
- Not subject to 15-10-420

## Permissive

Mills authorized to be levied without a vote

- Restricted by purpose
- Examples, 15-10-420(9)(a)(i) through (iv), MCA;
  - \*judgment levy
  - \*levy to repay taxes paid under protest
  - \*emergency levy
  - \*study commission levy
  - \*group benefit levy
  - \*Sheriff's retirement
- Not subject to 15-10-420

# The Mill Levy Forms on LGS Website



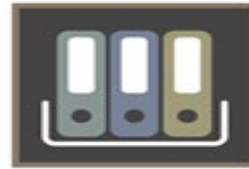
[New Resources & Upcoming Events](#)



[Budget & Mill Levy Resources](#)



[Accounting & Annual Financial Report Resources](#)



[Audit & Financial Review Resources](#)

Levy form & other documents are available on the LGS website:

Click on Budget & Mill Levy Resources

Deliver services that support the transparency, accountability, and effective management of public funds

**STATE FINANCIAL SERVICES DIVISION**

HOME | BUREAU WEBSITES | WHAT WE DO | CONTACT US | RESOURCES

**BUDGETS AND MILL LEVIES**

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Documents in Excel format include:

- Mill Levy Determination forms
  - Current Year
  - Prior Years
- Permissive Medical Levy Form

# DOR-Certified Taxable Valuation Information

(usually received first week in August)

Use 2018 Certified  
Taxable Valuations  
to complete  
FY2019 Levy Comp  
form



MONTANA  
Form AB-72T  
Rev. 3-12

## 2018 Certified Taxable Valuation Information (15-10-202, MCA)

1.	Total Market Value*	\$ 18,200,000
2.	Total Taxable Value	\$ 8,000,000
3.	Taxable Value of Newly Taxable Property	\$ 210,000
4.	Taxable Value less Incremental Taxable Value**	\$ 8,000,000
5.	Taxable Value of Net and Gross Proceeds*** (Class 1 and Class 2)	\$

### 6. TIF Districts

Tax Increment District Name	Current Taxable Value	Base Taxable Value	Incremental Value
--------------------------------	--------------------------	-----------------------	----------------------

SAMPLE

Total Incremental Value \$

Preparer Jane Doe

Date: 8/3/2018

\*Market value does not include class 1 and class 2 value

\*\*This value is the taxing jurisdiction's taxable value less total incremental value of all tax increment financing districts.

\*\*\*The taxable value of class 1 and class 2 is included in the taxable value totals.

**NOTE...**The taxable value per mill = 20XX Taxable Value  
less (TIF's) Incremental Taxable Value / 1000

# Determination of Tax Revenue and Mill Levy Limitations

Section 15-10-420, MCA

Aggregate of all Funds

FYE June 30, 2019

Somewhere in MT Conservation District

## Current Year's Form

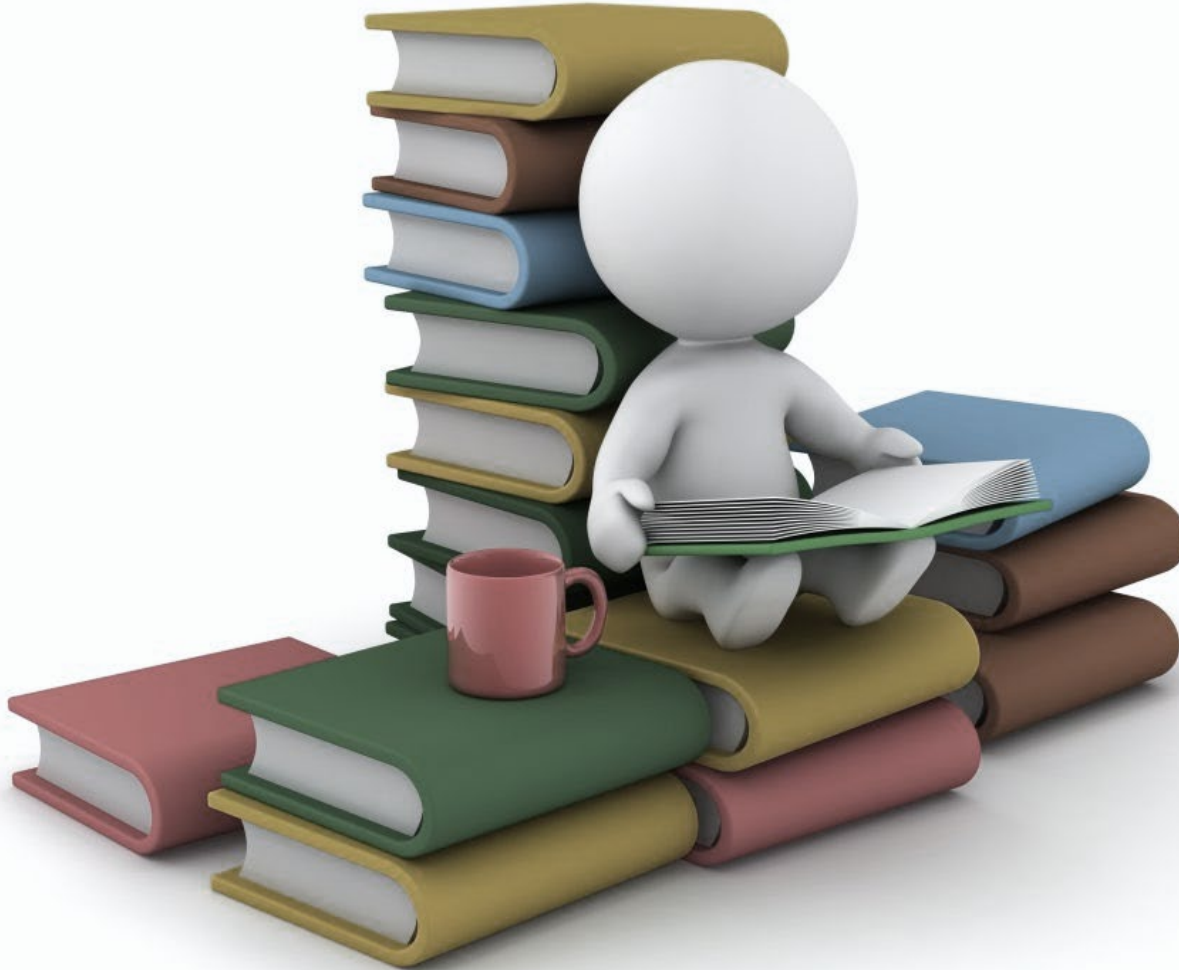
Reference Line	Enter amounts in yellow cells	Auto calculation (if completing manually enter amounts as instructed)
(1) Enter Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year (from Prior Year's form Line 17)	\$ 45,006	\$ 45,006
(2) Add: Current year inflation adjustment @ 0.02%		\$ 369
(3) Subtract: Ad valorem tax revenue <u>ACTUALLY</u> assessed in the prior year for Class 1 and 2 property, (net and gross proceeds) (from Prior Year's form Line 20)- (enter as negative)		\$ -
(4) Adjusted ad valorem tax revenue		\$ 45,375
= (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	\$ 8,000,000	\$ 8,000,000
(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 (enter as negative)		\$ -
(7) Taxable value per mill (after adjustment for removal of TIF per mill incremental district value)		\$ 8,000,000
= (5) + (6)		
(8) Subtract: 'Total Value of Newly Taxable Property' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 3 (enter as negative)	\$ (210,000)	\$ (210,000)
(9) Subtract: 'Taxable Value of Net and Gross Proceeds, (Class 1 & 2 properties)' - from Department of Revenue <i>Certified Taxable Valuation Information</i> form, line # 5 (enter as negative)		\$ -
(10) Adjusted Taxable value per mill		\$ 7,790,000
= (7) + (8) + (9)		
(11) CURRENT YEAR calculated mill levy		5.82
= (4) / (10)		
(12) CURRENT YEAR calculated ad valorem tax revenue		\$ 46,560
= (7) x (11)		
<b>CURRENT YEAR AUTHORIZED LEVY/ASSESSMENT</b>		
(13) Enter total number of carry forward mills from prior year (from Prior Year's form Line 22)	0.00	0.00
(14) Total current year authorized mill levy, including Prior Years' carry forward mills		5.82
= (11) + (13)		
(15) Total current year authorized ad valorem tax revenue assessment		\$ 46,560
= (7) x (14)		
<b>CURRENT YEAR ACTUALLY LEVIED/ASSESSED</b>		
(16) Enter number of mills actually levied in current year (Number should equal total <u>non-voted</u> mills, which includes the number of carry forward mills, actually imposed per the final approved current year budget document. <u>Do Not</u> include voted or permissive mills imposed in the current year.)	5.82	5.82
(17) Total ad valorem tax revenue actually assessed in current year		\$ 46,560
= (7) x (16)		
<b>RECAPITULATION OF ACTUAL:</b>		
(18) Ad valorem tax revenue actually assessed		\$ 45,338
= (10) x (16)		
(19) Ad valorem tax revenue actually assessed for newly taxable property		\$ 1,222
(20) Ad valorem tax revenue actually assessed for Class 1 & 2 properties (net-gross proceeds)		\$ -
(21) Total ad valorem tax revenue actually assessed in current year		\$ 46,560
= (18) + (19) + (20)		
(22) Total carry forward mills that may be levied in a subsequent year (Number should be equal to or greater than zero. A (negative) number indicates an over levy.)		0.00
= (14) - (16)		

Enter Line 1  
– Ad Valorem Tax Revenue Actually Assessed in the prior year from Line 17 of Prior Year's Form

Enter Line 3  
*if applicable*  
- Net & Gross Proceeds - from prior year's form Line 20

Enter Line 13  
– Total number of carry forward mills from prior year from Line 22 from Prior Year's Form

# Additional Resources






# Transparency in Local Government Website:

Step 1: From LGS website – Click on Public Viewer

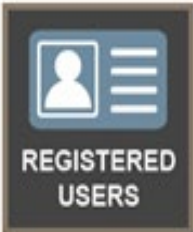
LGS Local Government Entity Portal

By law, local government entities must file their annual financial reports, budgets, and audit reports with Local Government Services.



**PUBLIC  
USERS**

Click the icon above to view and download local government reports.



**REGISTERED  
USERS**

Click the icon above to register and upload documents as a local government representative or independent auditor.

Step 3: Click on Document Type to be viewed

https://lgs.mt.gov/#/a\_pub

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**MONTANA.GOV**  
OFFICIAL STATE WEBSITE

Local Government Services  
Local Government Entity Portal

**Public Information**

- Annual Financial Reports
- Audits and Financial Reviews
- Budgets
- State Agency Audit Findings
- Reports

Local Government Entity Portal

The Local Government Services Bureau (LGSB) works with local government entities to ensure accountability, and to assist the local governments in complying with the Montana Open Access Act. The LGSB Local Government Entity Portal provides transparency to the public by making local government entity reports and related documents available to the public. Selecting a report type to view and search on, or filter the information by

Step 2: Click on Enter the Portal

STATE FINANCIAL  
DIVISION

HOME BUREAU WEBSITES WHAT WE DO CONTACT

TRANSPARENCY IN LOCAL GOVERNMENT

**ENTER THE PORTAL**

View Local Government Reports Online!

The Bullock Administration is committed to the transparency of government operations so that Montanans have fingertip access to how their tax dollars are being spent. We are expanding these efforts by encouraging local governments to be more transparent and accountable, to promote residents having the same access.

By law, local governments must file their annual financial reports, budgets, and audit reports with the Department of Administration. As local governments begin filing these reports electronically, this information will be available online for the public to view. Accountability to our citizens helps ensure that we are providing efficient and effective government services.

Step 4: Scroll through reports

Home / Public Information / Budgets

**Budgets**

Public View

Rec'd Date	LGE	LGE #	FY
9/21/2016	Anaconda-Deer Lodge County	011201	FY2017
10/4/2016	Big Horn County	010201	FY2017
9/15/2016	Blaine County	010301	FY2017
10/4/2016	Butte-Silver Bow County	014701	FY2017
9/27/2016	Carbon County	010501	FY2017
10/4/2016	Carter County	010601	FY2017
9/26/2016	Cascade County	010701	FY2017
9/21/2016	Chouteau County	010801	FY2017

# The LGS website includes resources to assist with your accounting & the year-end reporting process

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New Resources &  
Upcoming Events



Budget & Mill Levy  
Resources



Accounting & Annual Financial  
Report Resources



Audit & Financial Review  
Resources



Training & Videos



Delinquent Local Government  
Reports

## The following tools are available:

- Reporting forms & templates
- BARS Chart of Accounts
- LGS Portal
  - Report submission
  - Transparency website
- Training videos
  - ✓ PDF version of the presentations
- Audit Contract & Roster of Approved Auditors

## Website link:

<http://sfbsd.mt.gov/LGSB>

Any.....





# Local Government Services

Provides technical assistance with  
accounting & financial reporting

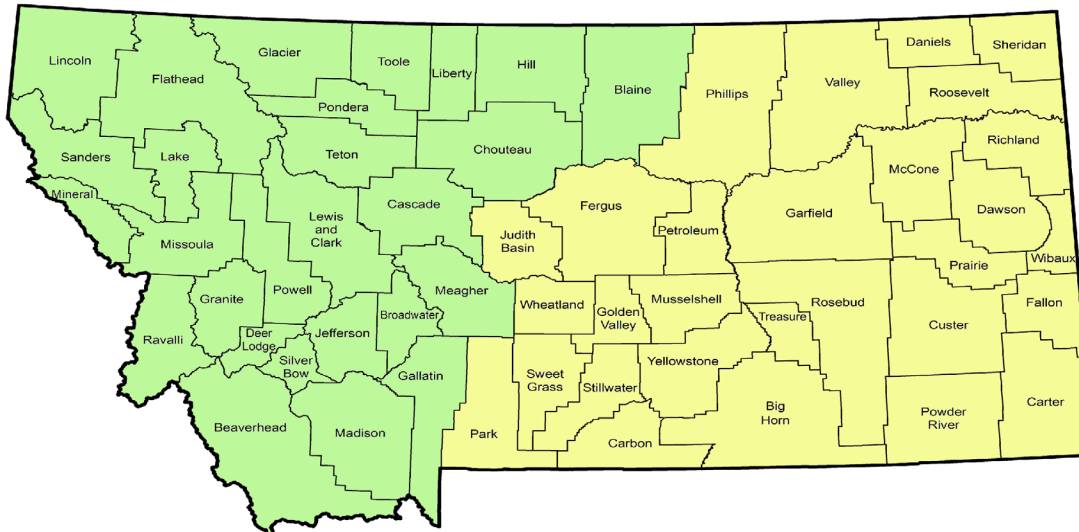
**Website Address:** <http://sfsd.mt.gov/LGSB>

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

**Phone: 406-444-9101**



**Montana Counties**



## Counties

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## Region 1

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