

Message from MASBO - Notice of Intent to Increase Non-Voted Levies - 2/21/2019

An important deadline for FY2020 Budgets is approaching. School districts that intend to impose an increase in a nonvoted levy in FY2020 for the purposes of funding the **Transportation, Bus Depreciation Reserve, Tuition, Adult Education, and/or Building Reserve** funds, shall adopt a resolution and provide notice **no later March 31, 2019**. More details are shown below following this message.

Resolution requirements: At a minimum, the resolution must show the estimated number of increased or decreased mills to be imposed and the estimated increased or decreased revenue to be raised compared to nonvoted levies in the Transportation, Bus Depreciation, Tuition, Adult Education and/or Building Reserve funds imposed in the current school fiscal year and, based on the district's taxable valuation most recently certified by the department of revenue under 15-10-202, the estimated impacts of the increase or decrease on a home valued at \$100,000 and a home valued at \$200,000.

Notice requirements: Publish a copy of the resolution in a newspaper that will give notice to the largest number of people of the district as determined by the trustees and post a copy of the resolution to the school district's website.

Additional requirements for **Building Reserve permissive levy:** Identify and list the anticipated school major maintenance projects for which the proceeds of the levy will be used in the resolution. Note: Proceeds from the levy may be expended only for the purposes in [20-9-525\(2\), MCA](#)

20-9-116. Resolution of intent to increase nonvoted levy -- notice. (1) The trustees of a school district shall adopt a resolution no later than June 1 in fiscal year 2017 only and no later than March 31 in fiscal year 2018 and subsequent fiscal years and provide notice pursuant to subsection (2) whenever the trustees intend to impose an increase in a nonvoted levy in the ensuing school fiscal year for the purposes of funding any of the funds listed below:

- (a) the tuition fund under [20-5-324](#);
- (b) the adult education fund under [20-7-705](#);
- (c) the building reserve fund under [20-9-502](#) and [20-9-503](#);
- (d) the transportation fund under [20-10-143](#) and [20-10-144](#); and
- (e) the bus depreciation reserve fund under [20-10-147](#).

(2) The trustees shall provide notice of intent to impose an increase in a nonvoted levy for the ensuing school fiscal year by:

- (a) adopting a resolution of intent to impose an increase in a nonvoted levy that includes, at a minimum, the estimated number of increased or decreased mills to be imposed and the estimated increased or decreased revenue to be raised compared to nonvoted levies under (1)(a) through (1)(e) imposed in the current school fiscal year and, based on the district's taxable valuation most recently certified by the department of revenue under [15-10-202](#), the estimated impacts of the increase or decrease on a home valued at \$100,000 and a home valued at \$200,000; and
- (b) publishing a copy of the resolution in a newspaper that will give notice to the largest number of people of the district as determined by the trustees and posting a copy of the resolution to the school district's website.

[Resolution For FY2020 Budgets-MASBO presentation](#)

[Resolution Spreadsheet FY2020 Budgets-MASBO spreadsheet](#)