

## MTSBA Connect

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Kris Goss

Following the adoption of Senate Bill 307 (2017 Legislature), boards of trustees must adopt and publish in the newspaper and on the district's website a notice of any estimated increases in several non-voted levies for the coming fiscal year (which begins July 1,

2021) **by March 31, 2021.**

If the district anticipates increases to adult education, bus depreciation reserve, transportation, tuition, flexibility fund for transformational learning programs under House Bill 351 (2019 Legislature) or building reserve/major maintenance levy, including under Senate Bill 92 (2019 Legislature) for school safety measures, over your current year's funding levels, a prerequisite to doing so is the board's adoption and publication of a notice no later than March 31, 2021. With regard to any increase in the school district's new major maintenance levy, the district must also identify the major maintenance projects anticipated to be completed with the funds raised.

A couple of key recommendations/reminders:

1. If the district estimates that any levies will decrease, be sure to include that information. Doing so will give the taxpayers a more balanced representation of what is occurring across all funds.
2. If the district can get by without an increase in one of these funds, make sure to list the fund and estimate a \$0 increase. That way, if circumstances change and the district ends up needing an increase, the board will be able to impose it in August when it adopts the budget. If the district fails to provide an estimate in any of the funds, it will lose the ability to impose an increase.

Follow [this link to the MTSBA's Model Policy 1014FE-F1](#) which provides a sample resolution to complete, adopt, and publish.

If you should have any questions or require the support of MTSBA, please reach out to [MTSBA staff](#).

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