

**Schools—Taxation—Cash Reserves—Elections.**

If moneys received from ten mill levy and all other sources are insufficient to cover the school budget, including the cash reserve, it is mandatory that a special election be held to obtain, if possible, the consent of the electors to make an additional levy.

Mr. Don B. King,  
Chairman,  
Board of School Budget Supervisors,  
Butte, Montana.

June 8, 1932.

My dear Mr. King:

I have your request for an opinion.

Under the provisions of chapter 146, laws of 1931, there is included in the budget the amount required to maintain schools from July 1st to December 1st of the following school year, together with certain other items.

Section 7 of that act provides that after the adoption of the preliminary budget, if it appears that the amount which will be received from a district ten mill levy and from all other sources during the ensuing school year for the general fund of such district as shown by the county superintendent's estimates of revenues will be insufficient to meet and take care of the expenditures proposed to be made during the ensuing school year from the general fund as contained in the preliminary bud-

get the board must determine and make an estimate of the amount of such deficiency and the number of mills of additional levy required to be made to meet and take care of such deficiency and must call an election for the purpose of obtaining the approval of the electors of the district for making such additional levy.

Under the above section it is my opinion that if ten mills, together with other revenues received from other sources, are not sufficient to raise funds to take care of the items mentioned in the budget, including the cash reserved for the following school year, that it is mandatory that the special election be held to obtain, if possible, the consent of the electors to make an additional levy, which with the regular ten mill levy and the moneys accruing from other sources will be sufficient to take care of those budget items.

Very truly yours,

L. A. FOOT,  
Attorney General.