

1 Great Falls School District

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3 **FINANCIAL MANAGEMENT**

7122

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5 Intent to Increase Non-Voted Levy

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7 The Trustees shall adopt a resolution no later than March 31 whenever the Trustees intend to  
8 impose an increase in a non-voted levy in the ensuing school fiscal year for the purposes of  
9 funding any of the funds listed below:

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- 11 • Tuition fund under §20-5-324 MCA;
- 12 • Adult Education fund under §20-7-705, MCA;
- 13 • Building Reserve fund under §20-9-502, MCA and §20-9-503, MCA;
- 14 • Transportation fund under §20-10-143, MCA and §20-10-144, MCA;
- 15 • Bus Depreciation Reserve fund under §20-10-147, MCA; and
- 16 • Flexibility fund for purposes of transformation learning

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18 The Trustees shall provide notice of intent to impose an increase in a non-voted levy for the  
19 ensuing school fiscal year by;

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- 21 • Adopting a resolution of intent to impose an increase in a non-voted levy that includes, at  
22 a minimum, the estimated number of increased or decreased mills to be imposed and the  
23 estimated increased or decreased revenue to be raised compared to non-voted levies  
24 under the bullets listed above imposed in the current school fiscal year and, based on the  
25 District’s taxable valuation most recently certified by the Department of Revenue under  
26 §15-10-202, MCA the estimated impacts of the increase or decrease on a home valued at  
27 \$100,000 a home valued at \$300,000, and a home valued at \$600,000; and
- 28 • Publish a copy of the resolution in a newspaper that will give notice to the largest number  
29 of people of the District as determined by the Trustees and posting a copy of the  
30 resolution to the school district’s website.

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32 The resolution and publication of the same must take place no later than March 31.

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34 The Superintendent or designee shall keep the Trustees informed of any changes that may have  
35 occurred, which may have an effect on the estimated change in the mills and revenue, between  
36 the adoption of the resolution and the final adoption of the budget.

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38 Cross References:

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|-----------------|---|
| 39 Policy 1400  | Board Meetings  |
| 40 Policy 1420  | School Board Meeting Procedure                        |
| 41 Policy 7122F | Notice of Intent to Impose an Increase in Levies Form |

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43 Legal References:

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|--------------------|---------------------------------------|
| 44 §15-10-202, MCA | Certification of Taxable Values       |
| 45 §20-5-324, MCA  | Tuition Report and Payment Provisions |
| 46 §20-7-705, MCA  | Adult Education Fund                  |

- 47 §20-7-1601, MCA Transformational Learning – Legislative Intent
- 48 §20-9-116, MCA Resolution of intent to increase non-voted levy – notice
- 49 §20-9-502, MCA Purpose and Authorization of Building Reserve Fund – Sub fund Structure
- 50 §20-9-503, MCA Building, Tax Levy, and Use of Building Reserve Fund
- 51 §20-10-143, MCA Budgeting for Transportation and Transmittal of Transportation Contracts
- 52 §20-10-144, MCA Computation of Revenue and Net Tax Levy Requirements for District
- 53 Transportation Fund Budget
- 54 §20-10-147, MCA, Bus Depreciation Reserve Fund

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56 Policy History:

57 Adopted on: December 16, 2019

58 Revised on: February 9, 2026

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