

RESOLUTION OF INTENT TO IMPOSE AN ADJUSTMENT IN LEVIES

As an essential part of its budgeting process, the Luther Elementary School Board of Trustees is authorized by law to impose levies to support its budget. The Luther Elementary School Board of Trustees estimates the following decreases/increases in revenues and mills for funds noted below for the next school fiscal year beginning July 1st, 2026, using certified taxable valuations from the current school fiscal year as provided to the district:

Current Year Estimate of Tax Impact					Version_FY27_F1 3/3/2026	Today's Date 3/27/2026			
Fill the Inputs & Non-Lew Revenue tab in this spreadsheet before beginning this tab.					\$ 100,000 House	\$300,000 House	\$ 600,000 House		
House with a Market Value of:					100,000	300,000	600,000		
Equals: Market Value after Exemption (line 1 - line 2)									
Times: Assessment Rate (15-6-134, MCA)									
0.76% for the first \$400,000 of market value					0.76%				
1.1% for the market value that is greater than \$400,000 and up to \$1.5 million					0.90%				
Equals: Taxable Valuation of House (line 3 X line 4)					760	2,280	4,871		
Elementary									
Elem Taxable Value	2,590,158.00				Property Tax Requirement	Mills	\$ 100,000 House	\$300,000 House	\$ 600,000 House
01 General Fund OverBASE					37,215.32	14.37	10.92	32.76	69.98
		The total budget needed for the ensuing year	Estimated Unreserved Fund Balance Reappropriated	Estimated Other Non-Lew Revenue	Property Tax Requirement	Mills	\$ 100,000 House	\$300,000 House	\$ 600,000 House
10 Transportation Fund		23,000.00			23,000.00	8.88	\$6.75	\$20.25	\$43.25
11 Bus Depreciation Fund		250.00			250.00	0.10	\$0.07	\$0.22	\$0.47
13 Tuition Fund		42,000.00			42,000.00	16.22	\$12.32	\$36.97	\$78.98
17 Adult Education Fund					-	-	\$0.00	\$0.00	\$0.00
28 Technology Fund		2,500.00			2,500.00	0.97	\$0.73	\$2.20	\$4.70
29 Flexibility Fund					-	-	\$0.00	\$0.00	\$0.00
50 Debt Service Fund					-	-	\$0.00	\$0.00	\$0.00
61 Building Reserve Fund (Voted)					-	-	\$0.00	\$0.00	\$0.00
61 Building Reserve Fund (Permissive)		2,000.00			2,000.00	0.77	\$0.59	\$1.76	\$3.76
61 Building Reserve Fund (Transition)					-	-	\$0.00	\$0.00	\$0.00
61 Building Reserve Fund (Safety)					-	-	\$0.00	\$0.00	\$0.00
	TOTAL	69,750.00	-	-	106,965.32	41.30	\$31.39	\$94.16	\$201.15

NOTICE OF INTENT TO IMPOSE NON-VOTED LEVIES

Luther School District No. 9-10, Carbon County, Montana

NOTICE IS HEREBY GIVEN that the Board of Trustees of Luther School District No. 9-10, Carbon County, Montana, intends to impose non-voted levies for the 2026–2027 school fiscal year in the following funds: Building Reserve, Transportation, Bus Depreciation, Tuition, and other eligible funds as allowed by law.

The proposed levies are based on the district’s permissive levy authority and may result in a change in property taxes.

Any taxpayer in the district may appear at the hearing and be heard regarding the proposed levies.

This notice is provided in accordance with §20-9-116, MCA.

DATED this 23rd day of March, 2026.

Luther School District No. 9-10
Carbon County, Montana

Melissa Larsen
District Clerk 406-425-3330

Luther School Board
Carrie Entenmann, 406-425-1065