

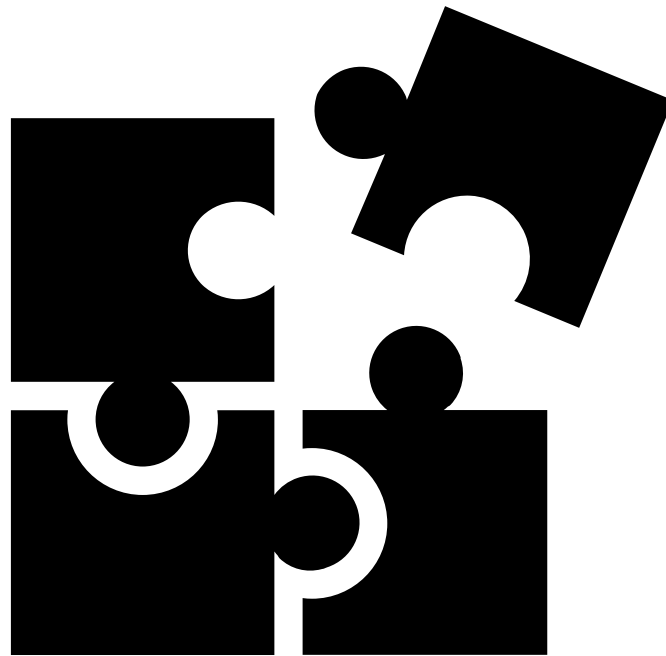
# Special District Revenue Data: Challenges and Availability

SJ 8: Special District Study  
Revenue Interim Committee

Megan Moore  
January 2026



# Gathering relevant and accurate special district data is difficult.





# No single district definition



40+ DISTRICT TYPES



CREATION, GOVERNANCE, AND  
FINANCING METHODS VARY



LAWS IN 7 TITLES OF MCA

# District Administration



Creating entity may not closely monitor



May have part-time or volunteer staff



May not have financial staff or software

# Reporting Format

STATE OF MONTANA  
DEPARTMENT OF ADMINISTRATION - LOCAL GOVERNMENT SERVICES BUREAU  
ANNUAL FINANCIAL REPORT  
Special Purpose District  
0

## Special Purpose Districts

- Annual financial reports (AFR) in PDF format
  - DOA compiling data for fiscal years 2023 and 2024
  - 2025: new appendix collects revenues

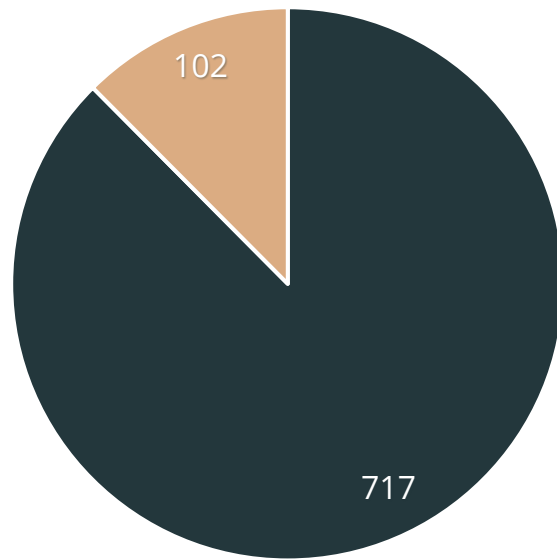
## Districts governed by city/county

- Identification of special district revenue

Accounting Method:			County records (held by County for District)	All other Entity accounts (checking, saving, CD's, etc.)	Total
BARS ACCT #					
(1)	101000	Cash Balance at Beginning of Fiscal year This amount should agree to the Ending Cash Balance on last year's report. If not, you may need to report a Restatement/Prior Period Adjustment on line 19			\$ -
<u>Cash Receipts</u>					
(2)	31XXXX to 363XXX	Taxes/Assessments (obtained from County Treasurer's reports)			\$ -
(3)	32XXXX	Licenses and Permits (Fees charged for licenses or permits)			\$ -
<u>Intergovernmental Revenue by Source</u>					
(4)	33XXXX	Federal: (List all Federal grants and shared revenues received from Federal or State agencies)			\$ -
					\$ -
					\$ -
(5)	334XXX to 335XXX	State: (List all State grants and shared revenues received from State agencies)			\$ -
					\$ -
					\$ -
(6)	337XXX	Other local revenues, donations and grants: (List)			\$ -
					\$ -
(7)	34XXXX	Charges for Services (Fees your entity charges for services)			\$ -

# Few audits for special purpose districts

Special Purpose District Audit Requirements  
FY 2024



■ No audit required ■ Audit required

- Required for annual revenue >\$1 million
- 12% in FY 2024

# Review of Available Data

1

Special Purpose District AFR's

2

Non-SPD District Budgets

3

Legislative Fiscal Division &  
Department of Revenue



# Special Purpose District AFR's

- “Local government entity” per [2-7-501](#)
- Annual Financial Reports [filed with DOA](#) (pdf)
- LGSB project to gather FY2024 data for Transparency in Government Portal (ongoing)
  - Provided taxes/assessments summary data for committee

# SPD FY 2024 Taxes & Assessments

District Type	FY2024 Taxes/Assessments
Rural Fire Districts	\$60,687,354
Irrigation Districts	\$23,281,847
Urban Transportation Districts	\$15,582,689
Multijurisdictional & Other Districts	\$12,744,034
County Water and Sewer Districts	\$8,668,827
Business Improvement Districts	\$7,742,497
Hospital Districts	\$7,512,270
Fire Service Areas	\$5,054,732
Conservation Districts	\$3,621,965
Park and Recreation Districts	\$3,320,118
Cemetery Districts	\$3,057,613
Port Authorities	\$2,636,687
Airport Authorities	\$2,303,969
Fire Department Relief Associations	\$657,235
Television Districts	\$630,981
Drainage Districts	\$344,192
Refuse Disposal Districts	\$155,583
Mosquito Control	\$33,345
Entities included in city/county audit	\$22,425

# Non-SPD District Budgets

- Districts governed by city/county
- Data from FY 2026 [budgets](#)
- District type identified using BARS fund number, BARS fund name, Entity fund name

# FY2026 Special Revenue Totals by District Type

Type	Property Tax Revenue*	Non-Tax Revenue	Total Revenue**
Roads	\$76,712,163	\$90,954,832	\$167,666,995
SID - Road	\$256,775	\$95,927,628	\$96,184,403
SID - Other	\$82,275	\$63,780,763	\$63,863,037
Parks/Recreation/Civic Center	\$8,835,170	\$21,856,284	\$30,691,454
Planning/Zoning Board/Commission	\$6,632,133	\$18,213,228	\$24,845,361
Fair	\$9,570,954	\$13,802,432	\$23,373,387
Weed Management	\$7,119,847	\$10,088,029	\$17,207,876
SID - Lighting	\$264,871	\$9,403,116	\$9,667,986
Museum	\$5,394,344	\$1,196,033	\$6,590,377
Water Quality	\$0	\$3,709,827	\$3,709,827
SID - Rural	\$0	\$276,376	\$276,376
Rodent Control	\$0	\$1,000	\$1,000

*\*Property tax revenue includes only mill-based assessments*

*\*\*May include non-special district revenue*

# FY2026 *SID-Other* Revenue Totals

SID- Other Type	Property Tax Revenue*	Non-Tax Revenue	Total Revenue
SID - Water/Sewer	\$0	\$24,791,611	\$24,791,611
SID - Other	\$29,821	\$24,697,073	\$24,726,894
SID - Parks	\$0	\$9,121,984	\$9,121,984
SID - Urban Forestry	\$0	\$2,266,799	\$2,266,799
SID - Solid Waste	\$2,461	\$1,458,093	\$1,460,554
SID - Open Space	\$0	\$671,150	\$671,150
SID - Business Improvement	\$0	\$326,200	\$326,200
SID - Sidewalk/Curb	\$49,993	\$219,432	\$269,425
SID - Zoning	\$0	\$108,343	\$108,343
SID - Garbage	\$0	\$89,830	\$89,830
SID - Sweeping	\$0	\$10,178	\$10,178
SID - Sprinkling	\$0	\$10,155	\$10,155
SID - Weeds	\$0	\$9,915	\$9,915

*\*Property tax revenue includes only mill-based assessments*

# FY 2026 District Counts by Local Government

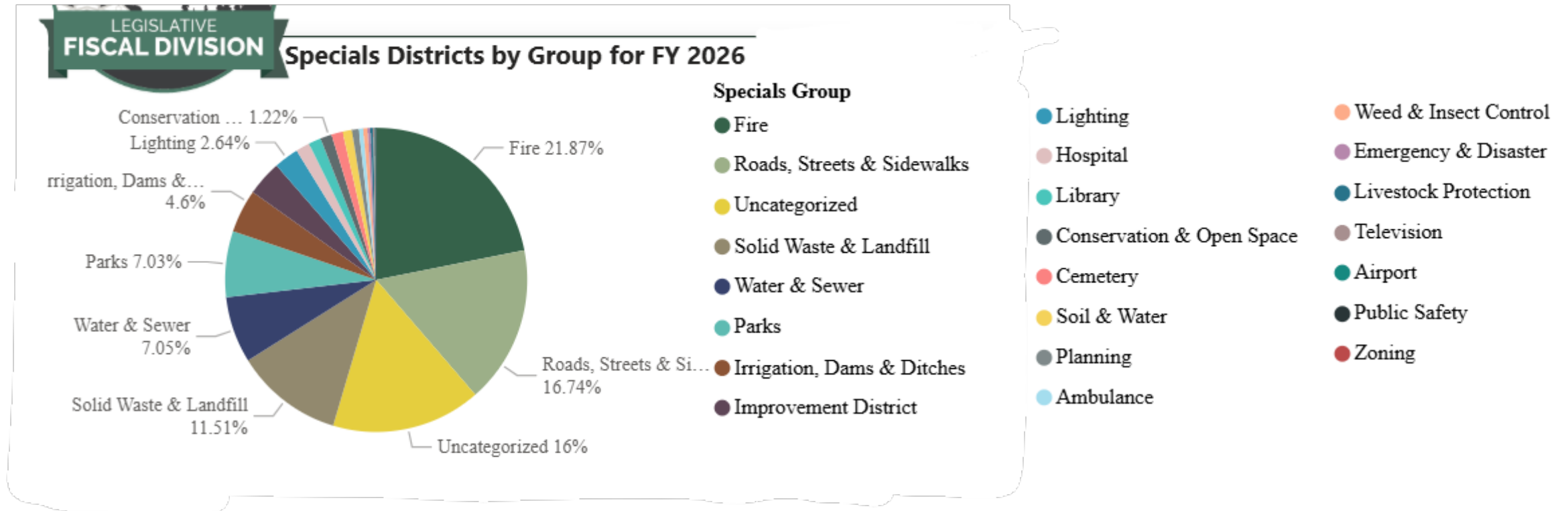
Type	County*	City*	Town*	Total*
<b>SID - Other</b>	133	85	6	<b>224</b>
<b>SID - Lighting</b>	114	59	24	<b>197</b>
<b>SID - Road</b>	46	44	9	<b>99</b>
<b>Roads</b>	53	18	12	<b>83</b>
<b>Parks/Recreation/Civic Center</b>	35	26	21	<b>82</b>
<b>Planning/Zoning Board/Commission</b>	55	6	4	<b>65</b>
<b>Weed Management</b>	54	0	0	<b>54</b>
<b>SID - Rural</b>	49	3	0	<b>52</b>
<b>Fair</b>	46	1	0	<b>47</b>
<b>Museum</b>	31	0	2	<b>33</b>
<b>Water Quality</b>	3	1	0	<b>4</b>
<b>Rodent Control</b>	2	0	0	<b>2</b>

*\*Some local governments combine SID's of the same type into a single record. Others include separate records for each district.*

# Legislative Fiscal Division & Department of Revenue

- [LFD dashboard](#) uses DOR data for miscellaneous districts and SID's and fees
- Grouped by purpose and county
- Uncategorized: 16% in FY2026
- Shows data over time: FY17 to FY26

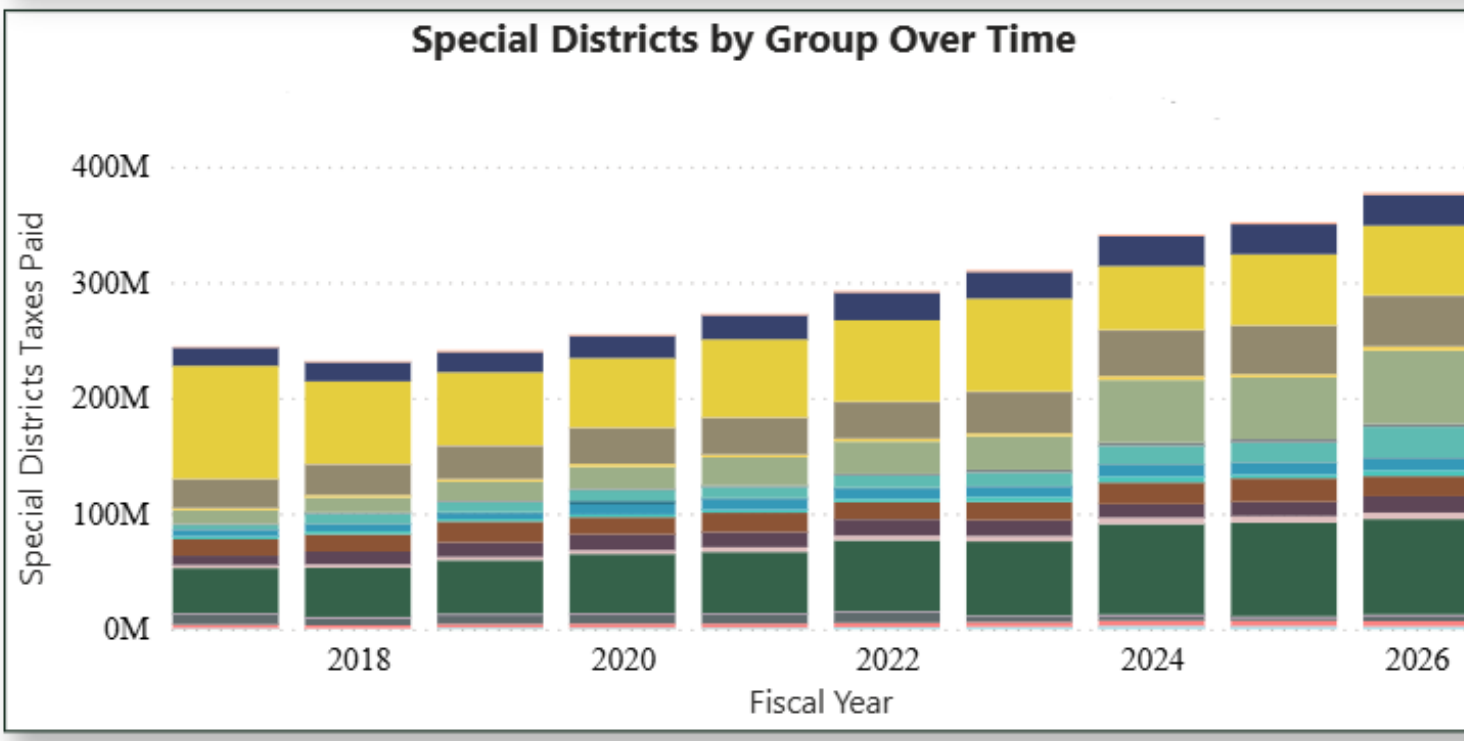
# Special Districts by Group, FY 2026



[Property Tax Dashboard](#), Page 7



# Special Districts by Group Over Time



## Specials Group

- Fire
- Roads, Streets & Sidewalks
- Uncategorized
- Solid Waste & Landfill
- Water & Sewer
- Parks
- Irrigation, Dams & Ditches
- Improvement District
- Lighting
- Hospital
- Conservation & Open Space
- Cemetery
- Soil & Water
- Planning
- Ambulance
- Weed & Insect Control
- Emergency & Disaster
- Livestock Protection
- Television
- Airport
- Public Safety
- Zoning

# Next steps for study

1. Stakeholder panel (February)
  - a. Identify types of panelists of interest
2. Impact of funding limits (February)
  - a. Do you want to look at how funding limits impact districts? If so, narrow types of districts
  - b. Do you want to consider additional funding limits? If so, for which districts?
3. Do you want to look more closely at data for any specific district types?
4. Consider data/reporting sufficiency (May)