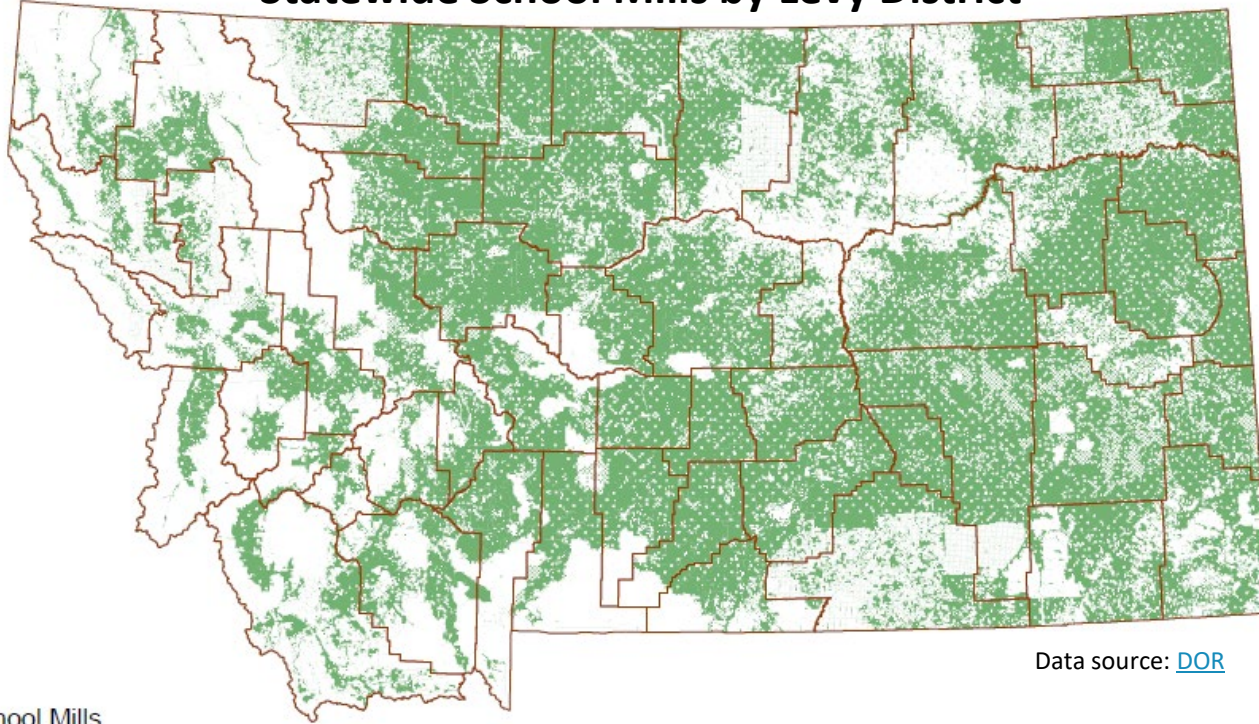


Additional K-12 Funding & Budgeting Slides

Statewide School Mills by Levy District



State School Mills

95.0

*Note that the white portions of the maps are non-taxable lands such as federal forests, state trust lands, and tribal reservations

Property Tax Levies – State

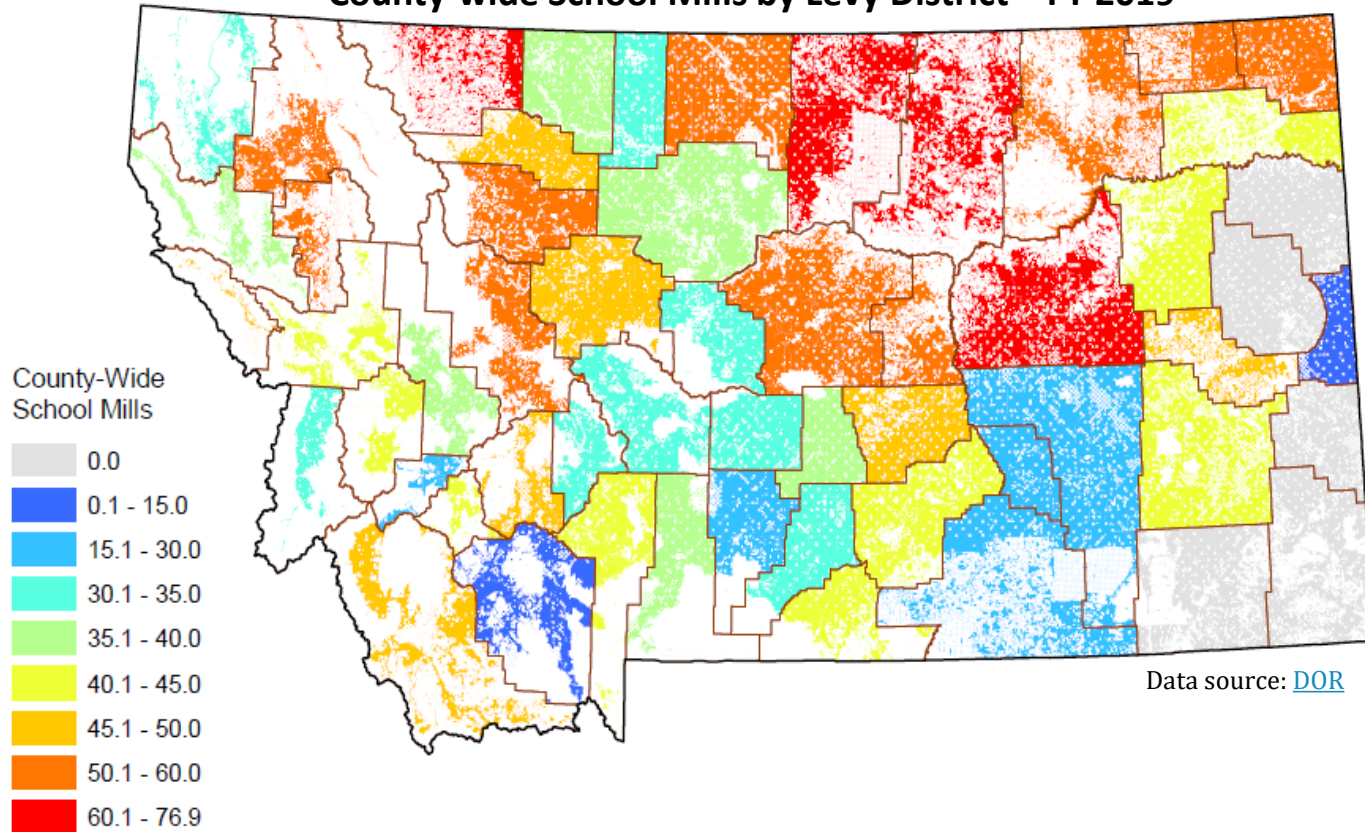


Mills levied for schools include the state levy, county-wide school mill levies, required school district mill levies, voted school mill levies, and permissive (non-voted) school mill levies.

The state levies **95 mills on all property in Montana**, which go to the state general fund for K-12 school funding

- This state-wide levy is made up of a county equalization levy of 55 mills and a state equalization levy of 40 mills

County-wide School Mills by Levy District – FY 2019



Mills levied for schools include the state levy, county-wide school mill levies, required school district mill levies, voted school mill levies, and permissive (non-voted) school mill levies.

- All county taxpayers support county-wide school retirement costs and a portion of transportation costs through county-wide school levies

Property Tax Levies – Local: County-wide School Mills



Sources of Variation

Taxable Value per Student

Gallatin County

41.45 county-wide school mills

- Taxable value = \$361.6 million
- Total ANB = 14,420

Gallatin County has \$25,073 in taxable value per ANB

Madison County

9.25 county-wide school mills

- Taxable value = \$147.0 million
- Total ANB = 925

Madison County has \$158,875 in taxable value per ANB

Sources of Variation

Non-Levy Revenue

McCone County

43.43 county-wide school mills

- County-wide school prop. tax = \$335,782
 - Taxable value = \$7.7 million
- Non-levy revenue (NLR) = \$3,414
- Total ANB = 243

McCone County has \$1,382 in county-wide property tax per ANB and \$14 in county-wide NLR per ANB

Richland County

0 county-wide school mills

- County-wide school prop. tax = \$56.7 million
 - Taxable value = \$56.7 million
- Non-levy revenue (NLR) = \$2.4 million
- Total ANB = 2,002

Richland County has \$0 in county-wide property tax per ANB and \$1,180 in county-wide NLR per ANB

Sources of Variation

Cost to Provide Services

Garfield County

76.88 county-wide school mills

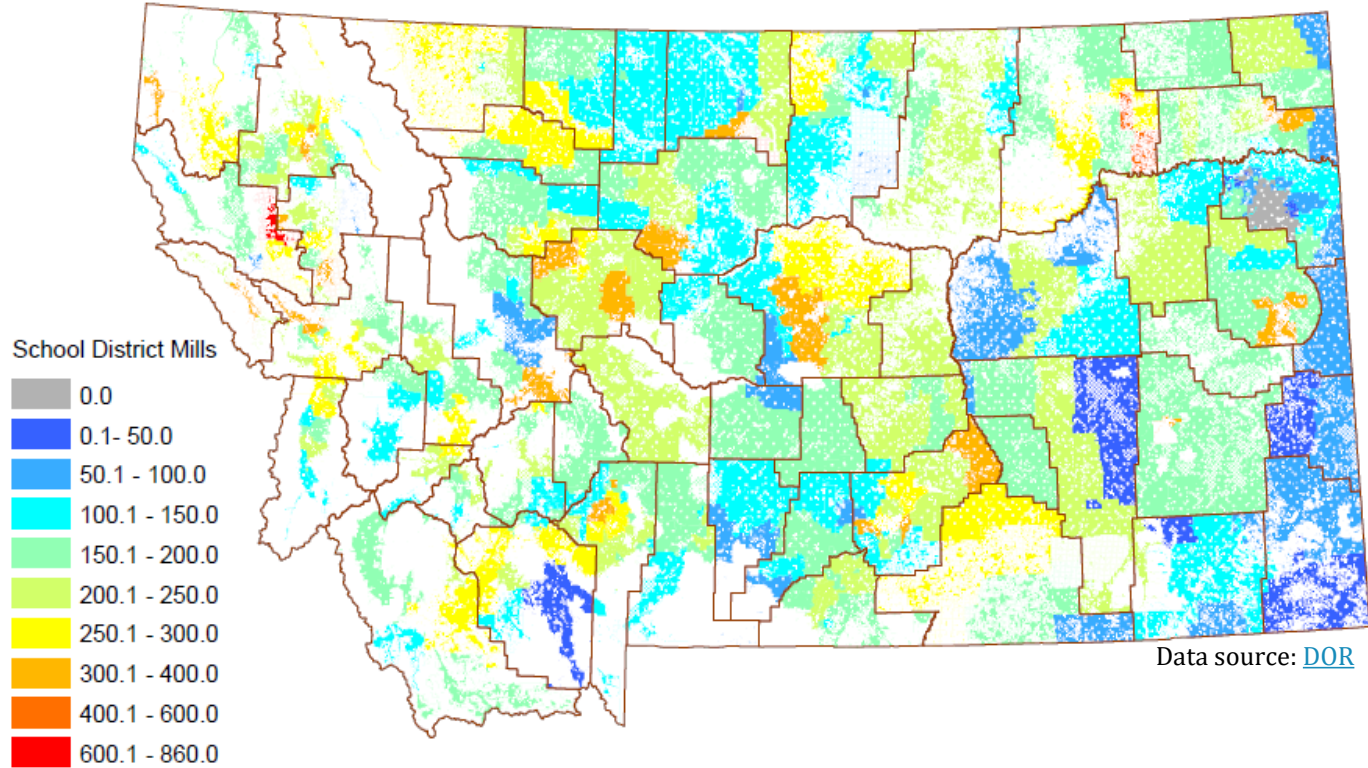
- Collects \$1,523/ANB
 - Dollars to schools = \$269,528
 - Total ANB = 177

Yellowstone County

42.94 county-wide school mills

- Collects \$928/ANB
 - Dollars to schools = \$22.7 million
 - Total ANB = 24,412

Combined Elementary & High School Mills by Levy District – FY 2019



Mills levied for schools include the state levy, county-wide school mill levies, required school district mill levies, voted school mill levies, and permissive (non-voted) school mill levies.

- Most school district mills are levied for the school district general fund, but each district also has funds for specific purposes

Property Tax Levies – Local: School Districts



Sources of Variation

Taxable Value per Student

Big Sky K-12 District (Gallatin)

104.09 local school district mills

- Taxable value = \$130.9 million
- Total ANB = 382

\$92,547 in taxable value per ANB

Ennis K-12 District (Madison)

21.39 local school district mills

- Taxable value = \$35.4 million
- Total ANB = 399

\$328,066 in taxable value per ANB

Sources of Variation

Non-Levy Revenue

Vida Elem. & Circle HS (McCone)

144.38 local school district mills

- Local school prop. tax = \$868,120
 - Taxable value = \$2.7 million
- Non-levy revenue (NLR) = \$7,877
- Total ANB = 95

\$9,138 in district property tax per ANB and \$83 in district NLR per ANB

Lambert Elem. & Savage HS (Richland)

66.05 local school district mills

- Local school prop. tax = \$219,207
 - Taxable value = \$1.2 million
- Non-levy rev. (NLR) = \$1.4 million
- Total ANB = 120

\$1,827 in district property tax per ANB and \$13,347 in district NLR per ANB

Sources of Variation

Cost to Provide Services

Cohagen Elem. & Garfield Co. HS (Garfield)

142.49 local school district mills

- Collects \$19,602/ANB
 - Taxable value = \$7.3 million
 - Total ANB = 53
- 45.45 BASE mills + 46.81 over-BASE = 92.26 district general fund mills
 - \$12,692/ANB
- Transportation & bus depreciation mills = 50.23
 - Permissive mills
 - \$6,910/ANB

Broadview Elem. & HS (Yellowstone)

105.31 local school district mills

- Collects \$14,857/ANB
 - Taxable value = \$20.7 million
 - ANB = 147
- 45.27 BASE mills + 38.97 over-BASE = 84.24 district general fund mills
 - \$11,884/ANB
- Transportation & bus depreciation mills = 16.24
 - Permissive mills
 - \$2,291/ANB

Sources of Variation

Local Choice

East Helena K-12 District (Lewis & Clark)

375.60 local school district mills

- Collects \$4,663/ANB
 - Taxable value = \$15.8 million
 - Total ANB = 1,269
- 66.69 BASE + 49.88 over-BASE = 116.57 district general fund mills
 - \$1,437/ANB
- Debt service mills = 185.60
 - Voted mills
 - \$2,304/ANB

Clancy Elem. & Jefferson HS (Jefferson)

172.71 local school district mills

- Collects \$1,943/ANB
 - Taxable value = \$7.1 million
 - Total ANB = 628
- 57.28 BASE + 69.41 over-BASE = 126.69 district general fund mills
 - \$1,425/ANB
- Debt service mills = 0
 - Voted mills
 - \$0/ANB

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MONTANA LEGISLATIVE FISCAL DIVISION