

BOZEMAN SCHOOL DISTRICT #7
NOTICE OF INTENT TO INCREASE NONVOTED LEVIES
March 2026

The Bozeman School District is committed to financial transparency. State law requires the District to provide notice of its intent to increase non-voted levies in the ensuing fiscal year. However, understanding the District's tax structure requires considering all levies—both voted and non-voted. To increase transparency, this notice shows projected changes for all Bozeman School District-specific levies:

ELEMENTARY:

Fund	<u>Current Year Levies</u>		<u>2026-27 Projections Using 2025-26 Taxable Value</u>					
	\$	Mills	Change \$	Change Mills	Est. Annual Tax	Est. Annual Tax	Est. Annual Tax	
					Impact \$100K	Impact \$300K	Impact \$600K	
					home	home	home	
General	\$ 16,060,069	48.53	(7,192,275)	(21.73)	\$ (16.51)	\$ (49.55)	\$ (123.76)	
Transportation	3,358,182	10.15	879,048	2.65	2.02	6.04	9.16	
Bus Depreciation	-	-	12,000	0.04	0.03	0.09	0.19	
Tuition	425,000	1.28	273,852	0.83	0.63	1.89	3.57	
Technology	625,934	1.89	366,798	1.11	0.84	2.53	4.70	
Debt Service	5,089,656	15.38	(1,000)	-	-	-	(5.68)	
Building Reserve	4,213,569	12.73	(114,517)	(0.34)	(0.25)	(0.77)	(6.36)	
Grand Total - Elementary	\$ 29,772,411	89.96	\$ (5,776,094)	(17.44)	\$ (13.24)	\$ (39.77)	\$ (118.18)	

HIGH SCHOOL:

Fund	<u>Current Year Levies</u>		<u>2026-27 Projections Using 2025-26 Taxable Value</u>					
	\$	Mills	Change \$	Change Mills	Est. Annual Tax	Est. Annual Tax	Est. Annual Tax	
					Impact \$100K	Impact \$300K	Impact \$600K	
					home	home	home	
General	\$ 11,038,851	26.78	(5,231,347)	(12.69)	\$ (9.64)	\$ (28.93)	\$ (71.70)	
Transportation	1,442,531	3.50	25,354	0.06	0.05	0.14	(1.00)	
Bus Depreciation	-	-	12,000	0.03	0.02	0.07	0.15	
Tuition	125,000	0.30	-	-	-	-	(0.11)	
Adult Ed	787,051	1.91	341,022	0.83	0.63	1.90	3.34	
Technology	428,396	1.04	(16,235)	(0.04)	(0.03)	(0.09)	(0.58)	
Debt Service	11,442,617	25.98	(1,800,900)	(2.59)	(1.96)	(5.90)	(22.21)	
Building Reserve	3,366,593	8.17	(750,982)	(1.82)	(1.38)	(4.15)	(11.88)	
Grand Total - High School	\$ 28,631,041	67.68	\$ (7,421,088)	(16.22)	\$ (12.31)	\$ (36.96)	\$ (103.99)	

K-12 TOTALS \$ 58,403,452 157.64 \$ (13,197,182) (33.66) \$ (25.55) \$ (76.73) \$ (222.17)

General Fund BASE taxes were previously levied at the school district level but are now levied on a countywide basis due to a change in state law. As a result, the District no longer receives General Fund BASE taxes directly and cannot calculate the new countywide levy or mill amounts. This legal change is expected to cause an increase to countywide taxes that will largely offset the local General Fund tax reduction shown above.

The Permissive Building Reserve levies (estimated \$766,696 or 2.14 mills, included in the table above) and associated state match funding (\$202,254) total \$968,950 and will be used to finance projects identified in the District's Capital Projects Plan and/or improvements to school and student safety. The complete project list can be viewed at <https://drive.google.com/file/d/1kn5qb-3wHv9vpzTobdBBLwzFUZbwSQKr/view?usp=sharing>.

These estimates are based on the current year's taxable value with no increase, as required by state law. If the District's taxable value increases, the mill and taxpayer cost increases will be less than presented here. These estimates are preliminary, and changes are expected before the final budgets are set in August. Please contact the District Business Office at (406) 522-6045 or lacy.clark@bsd7.org if you have questions or need additional information.