

MANHATTAN SCHOOL DISTRICT #3
NOTICE OF INTENT TO INCREASE OR DECREASE NONVOTED LEVIES
March 2026

The Manhattan School District is committed to financial transparency. State law requires the District to provide notice of its intent to increase nonvoted levies in the ensuing fiscal year. However, understanding the District's tax structure requires considering all levies - both voted and non-voted. To reduce confusion and increase transparency, this notice contains projections for all of the District's levies:

Manhattan Elementary 0347

EL Taxable Value		\$ 15,167,350.00			Property Tax					
					Requirement	Mills	\$ 100,000 House	\$300,000 House	\$ 600,000 House	
01	General Fund Over-BASE				\$ 796,288.18	\$ 52.50	\$ 39.90	\$ 119.70	\$ 255.72	
		The total budget needed for the ensuing year	Estimated Unreserved Fund Balance Reappropriated	Estimated Other Non-Levy Revenue	Property Tax Requirement	Mills	\$ 100,000 House	\$300,000 House	\$ 600,000 House	
10	Transportation Fund	\$ 336,030.00	\$ 24,411.42	\$ 69,409.72	\$ 242,208.86	\$ 15.97	\$ 12.14	\$ 36.41	\$ 77.78	
11	Bus Depreciation Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
13	Tuition Fund	\$ 153,250.00	\$ 14,110.96	\$ -	\$ 139,139.04	\$ 9.17	\$ 6.97	\$ 20.92	\$ 44.68	
17	Adult Education Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
28	Technology Fund	\$ 175,000.00	\$ 65,000.00	\$ -	\$ 110,000.00	\$ 7.25	\$ 5.51	\$ 16.54	\$ 35.33	
29	Flexibility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
50	Debt Service Fund	\$ 591,900.00	\$ 58,418.56	\$ -	\$ 533,481.44	\$ 35.17	\$ 26.73	\$ 80.19	\$ 171.32	
61	Building Reserve Fund (voted)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
61	Building Reserve Fund (permissive)	\$ 94,970.00	\$ -	\$ 69,686.91	\$ 25,283.09	\$ 1.67	\$ 1.27	\$ 3.80	\$ 8.12	
61	Building Reserve Fund (transition)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
61	Building Reserve Fund (safety)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL		\$ 1,351,150.00	\$ 161,940.95	\$ 139,096.63	\$ 1,846,400.60	\$ 121.74	\$ 92.52	\$ 277.56	\$ 592.95	

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 be reflected in future budget estimates/finalizations

This notice must also document the District's expected use of its Building Reserve State Major Maintenance levies and associated funding. This year, the District expects to use the proceeds to maintain the buildings as needed and address the future maintenance costs in the District.

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) 284-6460 or coverbaugh@mhstigers.org if you have questions or need additional information.

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Manhattan High School 0348

HS Taxable Value					Property Tax Requirement	Mills	\$ 100,000 House	\$300,000 House	\$ 600,000 House
01	General Fund Over-BASE				\$ 629,391.80	\$ 28.12	\$ 21.37	\$ 64.11	\$ 136.96
		The total budget needed for the ensuing year	Estimated Unreserved Fund Balance Reappropriated	Estimated Other Non-Levy Revenue	Property Tax Requirement	Mills	\$ 100,000 House	\$300,000 House	\$ 600,000 House
10	Transportation Fund	\$ 226,286.00	\$ 8,250.32	\$ 48,233.87	\$ 169,801.81	\$ 7.59	\$ 5.77	\$ 17.30	\$ 36.95
11	Bus Depreciation Fund	\$ 140,750.00	\$ 7,514.45	\$ -	\$ 133,235.55	\$ 5.95	\$ 4.52	\$ 13.57	\$ 28.99
13	Tuition Fund	\$ 10,000.00	\$ 1,500.00	\$ -	\$ 8,500.00	\$ 0.38	\$ 0.29	\$ 0.87	\$ 1.85
17	Adult Education Fund	\$ 15,000.00	\$ 10,717.31	\$ -	\$ 4,282.69	\$ 0.19	\$ 0.15	\$ 0.44	\$ 0.93
28	Technology Fund	\$ 110,000.00	\$ 55,000.00	\$ -	\$ 55,000.00	\$ 2.46	\$ 1.87	\$ 5.60	\$ 11.97
29	Flexibility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	Debt Service Fund	\$ 909,200.00	\$ 26,874.90	\$ -	\$ 882,325.10	\$ 39.42	\$ 29.96	\$ 89.87	\$ 192.00
61	Building Reserve Fund (voted)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Building Reserve Fund (permissive)	\$ 68,635.00	\$ -	\$ 50,804.10	\$ 17,830.90	\$ 0.80	\$ 0.61	\$ 1.82	\$ 3.88
61	Building Reserve Fund (transition)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61	Building Reserve Fund (safety)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 1,479,871.00	\$ 109,856.98	\$ 99,037.97	\$ 1,900,367.85	\$ 84.90	\$ 64.52	\$ 193.57	\$ 413.53

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