

Columbia Falls School District Budget Presentation

August 12, 2024 School Board Meeting



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Ending Fund Balances

ELEMENTARY DISTRICT	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023	FYE 2024
General	\$ 756,570	\$ 777,042	\$ 787,060	\$ 786,755	\$ 807,377	\$ 847,019
Transportation	\$ 108,534	\$ 139,962	\$ 152,072	\$ 154,387	\$ 251,076	\$ 289,503
Bus Reserve	\$ 22,320	\$ 31,789	\$ 20,707	\$ 23,933	\$ 16,219	\$ 22,937
Tuition	\$ 20,633	\$ 60,372	\$ 120,746	\$ 125,502	\$ 45,077	\$ 136,095
Retirement	\$ 420,600	\$ 432,812	\$ 463,620	\$ 476,820	\$ 467,212	\$ 502,734
Rental	\$ 4,233	\$ 3,927	\$ 2,682	\$ 8,694	\$ 850	\$ 8,076
Technology	\$ 97,999	\$ 129,708	\$ 378,305	\$ 535,802	\$ 582,002	\$ 760,456
Flex	\$ 34,044	\$ 27,312	\$ 24,662	\$ 13,781	\$ 6,052	\$ 5,832
Debt Service	\$ 24,701	\$ 10,034	\$ 38,950	\$ 173,392	\$ 220,908	\$ 448,231
Building	\$ 745,645	\$ 35,282,049	\$ 23,023,434	\$ 10,867,468	\$ 915,009	\$ 15,017
Building Reserve	\$ 143,501	\$ 74,703	\$ 240,467	\$ 375,598	\$ 301,824	\$ 281,891
Health Insurance	\$ 2,183,431	\$ 2,120,680	\$ 3,080,518	\$ 2,955,668	\$ 2,842,871	\$ 3,041,565
Multi District Agreement	\$ 735,369	\$ 1,370,486	\$ 1,369,538	\$ 1,128,513	\$ 1,076,684	\$ 1,020,594

Ending Fund Balances

HIGH SCHOOL DISTRICT	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023	FYE 2024
General	\$ 414,101	\$ 417,149	\$ 437,489	\$ 437,877	\$ 446,778	\$ 457,724
Transportation	\$ 68,577	\$ 87,983	\$ 89,939	\$ 81,241	\$ 120,646	\$ 122,767
Bus Reserve	\$ 12,357	\$ 18,853	\$ 10,965	\$ 11,239	\$ 1,363	\$ 14,199
Food Service	\$ 36,722	\$ 67,942	\$ 268,707	\$ 575,285	\$ 578,791	\$ 473,385
Tuition	\$ 53,375	\$ 49,482	\$ 1,262	\$ 51,904	\$ 81,031	\$ 101,262
Retirement	\$ 234,330	\$ 243,566	\$ 243,785	\$ 242,118	\$ 252,910	\$ 300,555
Adult Education	\$ 23,765	\$ 23,990	\$ 24,044	\$ 24,074	\$ 24,350	\$ 24,853
Drivers Education	\$ 36,508	\$ 37,532	\$ 34,745	\$ 35,101	\$ 35,807	\$ 36,369
Rental	\$ 6,058	\$ 7,017	\$ 7,083	\$ 8,048	\$ 9,549	\$ 6,069
Technology	\$ 56,199	\$ 61,511	\$ 66,296	\$ 69,894	\$ 75,481	\$ 51,068
Flex	\$ 86,937	\$ 82,739	\$ 82,935	\$ 75,539	\$ 50,950	\$ 1,757
Building	\$ 82,699	\$ 85,974	\$ 111,929	\$ 130,092	\$ 147,626	\$ 149,734
Building Reserve	\$ 248,991	\$ 210,603	\$ 293,438	\$ 375,988	\$ 450,695	\$ 314,626

Fund Balance Reappropriated

Max Operating Reserve : General Fund, Transportation, and Retirement.
 All other reserves are reappropriated to reduce tax levy needed to fund FY25 budget.
 Listed below are the reappropriated fund balances that reduce FY25 Levies.

Fund	2024	2025	Diff	Mills	
Elem Transportation	79,026	130,818	51,792	.88	Did not operate two routes. Purchased a vehicle lift. Will reduce FY25 budget. Actual Levy - 8 Mills in FY25 vs 10 in PY. Propane buses-less repairs/maintenance \$.
Elem Tuition	45,077	136,095	91,018	1.56	Did not fill 4 FTE SPED Paras
Debt Service	185,459	229,917	44,458	.76	Fund Balance Reserved equals State GTB
HS Transportation	25,575	31,419	5,844	.08	
HS Tuition	81,030	101,262	20,232	.30	Did not fill 2 FTE SPED Paras
			213,344	3.58	

Enrollment-funded based on 2024 enrollment

May	2018	2019	2020	2021	2022	2023	2024
K	166	155	160	150	191	159	172
1	155	167	157	162	152	186	152
2	150	158	174	163	167	151	189
3	149	149	166	171	174	181	146
4	167	149	161	162	176	181	172
5	168	171	149	161	175	178	183
6	159	176	189	156	175	178	182
7	161	156	170	181	163	182	185
8	164	164	152	176	196	171	173
9	169	182	166	156	186	201	185
10	163	163	169	159	157	179	185
11	147	146	158	151	159	146	164
12	127	138	136	145	149	154	140
	2,045	2,074	2,107	2,093	2,220	2,247	2,228

ANB for Budget

	FY 2022 Budget	FY 2023 Budget	FY 2024 Budget	FY 2025 Budget	
K-6	1,171	1,245	1,257	1,246	
7-8	349	371	365	374	
ELEM	1,520*	1,616	1,622	1,620	(2)
H.S.	668*	690	708	705	(3)

* 3-year average amount used for budget purpose.

Elementary District Adopted Budget - Comparison

Fund	2023	2024	2025	Change \$	Change %
General	11,637,970	11,881,681	12,144,577	\$ 262,896	2.21%
Transportation	812,842	860,250	793,425	\$ (66,825)	(8.22%)
Bus Depreciation	325,006	317,292	324,010	\$ 6,718	2.11%
Tuition	508,653	900,520	943,465	\$ 42,945	4.76%
Retirement	1,745,485	1,838,950	1,894,049	\$ 55,099	2.99%
Technology	1,193,675	1,516,189	1,702,402	\$ 186,213	12.28%
Flex	13,800	6,052	5,833	\$ (219)	(3.61%)
Debt Service	2,740,816	2,744,316	2,744,516	\$ 200	.00%
Building Reserve	557,800	494,584	475,311	\$ (19,273)	(3.89%)
TOTAL	\$19,536,047	\$20,559,834	\$21,027,588	\$467,754	2.29%

High School District Adopted Budget - Comparison

Fund	2023	2024	2025	Change \$	Change %
General	5,962,782	6,197,609	6,482,177	\$ 284,568	4.59%
Transportation	440,534	475,351	456,737	\$ (18,614)	(3.91%)
Bus Depreciation	180,728	170,852	183,687	\$ 12,835	7.51%
Tuition	166,536	244,045	211,346	\$ (32,699)	(13.40%)
Retirement	910,251	967,685	1,011,269	\$ 43,584	4.50%
Technology	74,650	80,321	55,880	\$ (24,441)	(30.42%)
Flex	75,550	50,950	1,757	\$ (49,193)	(96.55%)
Building Reserve	464,500	541,596	1,782,507	\$ 1,240,911	229.12%
Total	\$ 8,299,631	\$ 8,752,759	\$ 10,210,214	\$1,457,455	16.65%

Funding Sources

Elem.	2023		2024		2025		1-yr Change
State	10,199,700	52%	10,324,547	51%	10,789,666	51%	465,119
Local	8,032,204	41%	8,920,204	43%	8,546,048	40%	(374,156)
Reserves	1,304,142	7%	1,315,082	6%	1,691,872	9%	376,790
TOTAL	19,536,046		20,559,833		21,027,588		467,754

H.S.	2023		2024		2025		1-yr Change
State	5,028,763	61%	5,146,092	60%	5,378,445	53%	232,353
Local	2,602,158	31%	2,837,847	32%	4,194,281	41%	1,356,434
Reserves	668,709	8%	768,818	8%	637,487	6%	(131,331)
TOTAL	8,299,631		8,752,759		10,210,214		1,457,455

General Fund – Funding Sources

Elem.	2021	2022	2023	2024	2025	1-yr Change
State	7,624,130	7,653,524	8,288,323	8,283,830	8,731,029	447,199
Local	3,308,499	3,286,441	3,349,647	3,597,850	3,413,547	(184,303)
TOTAL	10,932,629	10,939,965	11,637,970	11,881,680	12,144,577	262,897
	70% 30%	70% 30%	71% 29%	70% 30%	72% 28%	
H.S.	2021	2022	2023	2024	2025	1-yr Change
State	3,790,415	3,852,370	4,058,796	4,109,180	4,356,003	246,823
Local	1,862,631	1,878,052	1,903,986	2,088,429	2,126,173	37,744
TOTAL	5,653,046	5,730,422	5,962,782	6,197,609	6,482,177	284,568
	67% 33%	67% 33%	68% 32%	66% 34%	67% 33%	

General Fund Information

The Maximum Budget Level is based on **100%** of the district's basic and per-ANB entitlements, the four funding components and the special education allowable cost payment. The District can only adopt the maximum levy if the Over-Base Budget (the accumulated successful local levies) is enough to fund between the Base and the Maximum Budget.

Elem.	2021	2022	2023	2024	2025
Adopted	10,932,629	10,939,965	11,637,970	11,881,681	12,144,577
Maximum	11,097,163	11,102,025	11,969,248	12,254,813	12,575,244
% of Max	98.51%	98.45%	97.23%	96.95%	96.57%
H.S.	2021	2022	2023	2024	2025
Adopted	5,653,046	5,730,423	5,962,782	6,197,609	6,482,177
Maximum	5,664,930	5,766,092	6,052,520	6,340,001	6,495,024
% of Max	99.79%	99.38%	98.51%	97.75%	99.80%

Voted Levy Authority
\$ 430,667

Voted Levy Authority
\$ 12,847

Elementary District Tax Levy - Comparison

Fund	2022	2023	2024	2025	Change
General	3,286,441	3,349,647	3,597,850	3,413,548	(184,302)
Transportation	588,745	610,607	581,494	466,079	(115,415)
Bus Depreciation	301,072	301,072	301,072	301,072	0
Tuition	454,349	383,150	855,443	807,370	(48,073)
Technology	626,633	648,513	924,837	932,636	7,799
Debt Service	2,658,136	2,639,015	2,558,857	2,514,599	(44,258)
Building Reserve	98,605	100,200	100,650	110,746	10,096
TOTAL	\$8,013,981	\$8,032,205	\$8,920,205	\$8,546,049	\$ (374,153)

High School District Tax Levy - Comparison

Fund	2022	2023	2024	2025	Change
General	1,878,052	1,903,987	2,088,429	2,126,173	\$ 37,744
Transportation	320,825	360,052	362,866	355,535	\$ (7,331)
Bus Depreciation	169,488	169,488	169,488	169,488	\$ 0
Tuition	173,912	114,632	163,014	110,083	\$ (52,931)
Building Reserve	52,274	54,000	54,050	1,433,000	\$ 1,378,950
TOTAL	\$ 2,594,551	\$ 2,602,158	\$ 2,837,847	\$ 4,194,281	\$ 1,356,434

Tax Value-Comparison

	Tax Value- High School			Tax Value- Elementary	West Glacier
2024	\$67,234,445	.38%		\$58,289,760	8,944,685
2023	\$66,979,368	40.55%	Revaluation	\$57,802,410	9,176,958
2022	\$47,656,001	2.84%		\$40,532,071	7,123,930
2021	\$46,340,009	13.16%	Revaluation	\$39,164,541	7,175,468
2020	\$40,951,724	3.33%		\$34,211,757	6,739,967
2019	\$39,632,082	7.40%	Revaluation	\$33,268,696	6,363,386
2018	\$36,909,417	(.29%)		\$30,163,790	6,745,627
2017	\$37,018,477	7.33%	Revaluation	\$30,325,288	6,693,189
2016	\$34,490,568	2.34%		\$28,196,457	6,294,111

Tax Levy

Elementary District		
	Local Tax Levy	Mills
2025	\$8,546,049	146.61
2024	\$8,920,205	154.33
2023	\$8,032,204	198.17
2022	\$8,013,981	204.61
2021	\$7,714,848	225.49

High School District		
	Local Tax Levy	Mills
2025	\$4,194,281	62.38
2024	\$2,837,848	42.36
2023	\$2,602,158	54.60
2022	\$2,594,551	55.99
2021	\$2,537,317	61.96

Total mill levy INCREASE of **12.30**

Estimating the **Tax Impact** of Mill Change

	TAX YEAR	2023	2024	
Market Value		\$500,000	\$501,900	.38% increase
Assessment Rate		.0135	.0135	
Tax Value		\$6,750	\$6,776	
Mills Levied-District Wide		196.69	208.99	12.30
Tax Estimate		\$1,328	\$1,416	\$88 6.62%

If a homeowner's property value increased .38% (average for SD6) a residential homeowner **will experience an increase of 6.62%** to their Property Tax Levy based on the mills levied by SD6.

Building Reserve HIGH SCHOOL-Voted Levy

\$2,750,000 approved/supported by community May 7, 2024.

Project Completion – HVAC and Roofing November 2024

Two Year Levy \$1,375,000 in FY 2025 and \$1,375,000 in FY 2026

Project Budget	2025
HVAC project - remaining	577,189
ROOFING project -remaining	2,096,259
Engineering - remaining	31,282
Electrical Transformer	26,752
Attorney	8,500
Fiber-UPN	5,665
Finance Costs-Board of Inv	150,000
Moving costs	10,000
TOTAL EXPENSE	2,905,647

Project Funding		
Building Reserve Levy	2025	1,375,000
Board of Investments Loan	2025	1,375,000
Building Reserve Fund	FYE 24	314,626
SMMA Levy	2025	92,880
SMMA Levy	2026	93,000
TOTAL EXPENSE		3,250,506