

Columbia Falls School District Budget Presentation

March 10, 2025 School Board Meeting



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
2020	\$ 6,278,722	188.73
2019	\$ 5,691,381	196.32

High School District		
	Local Tax Levy	Mills
2025	\$ 4,194,280	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
2020	\$ 2,613,903	65.94
2019	\$ 2,512,783	68.10

Elem District tax revenue up 2.68 % per year since 2021. Elem District down 79 mills since the K-8 Facility bonds issued in 2021. HS Mill levy same as 4 years prior. With the exception of the Roof Levy in 2025, HS revenue since 2021 up 2.70% per year.

Building Reserve Fund

Senate Bill 307 (2017 legislative session)

- New permissive (**non-voted**) levy authority to address school facilities maintenance and repair

Create a subfund within the Building Reserve Fund for school major maintenance and repairs (SMMA)

- Transparency in the levying process

Trustees must adopt a **resolution** in the Spring each year estimating the increase/decrease in revenue and mills from permissive (non-voted) levies in each of the following funds: **Tuition, Adult Education, Transportation and Bus Depreciation**

School Major Maintenance Account

School Major Maintenance Account

The trustees of a district may authorize and impose a levy of no more than **10 mills** on the taxable value of all taxable property within the district for that school fiscal year for the purposes of raising revenue for identified improvements or projects meeting the requirements of 20-9-525(2)

The amount of money raised by the levy may not exceed the district's school major maintenance amount. For the purposes of this section, the term "**school major maintenance amount**" means the sum of \$15,000 and the product of \$110 multiplied by the district's budgeted ANB for the prior fiscal year.

adopt no later than March 31 of each fiscal year a resolution: (A) identifying the anticipated improvements or projects for which the proceeds of the levy and anticipated state aid pursuant to 20-9-525(3) will be used. estimating a total dollar amount of money to be raised by the levy anticipated state aid pursuant to 20-9-525(3), and the resulting estimated number of mills to be levied using the district's taxable valuation most recently certified by the department of revenue

School Major Maintenance Account

20-9-525. School major maintenance aid account -- formula

\$15,000

+ ELEM HS
 \$110 * ANB = **\$193,200** **\$92,550**

FY 2026 State Aid per Dollar of Local

\$.74

\$.59

Elementary	2019	2020	2021	2022	2023	2024	2025	2026 (prelim)
SMMA Levy Authority	\$164,100	\$165,900	\$165,800	\$169,600	\$182,200	\$192,760	\$193,420	\$193,200
STATE AID	0	\$70,004	\$67,707	\$70,995	\$ 82,000	\$ 92,110	\$ 82,674	\$82,166
LOCAL Match	\$164,100	\$95,896	\$98,093	\$98,605	\$100,200	\$100,650	\$110,746	\$111,034

High School	2019	2020	2021	2022	2023	2024	2025	2026 (prelim)
SMMA Levy Authority	\$ 82,600	\$ 80,500	\$ 82,501	\$ 82,001	\$ 88,480	\$ 90,900	\$ 92,880	\$ 92,550
STATE AID	0	\$ 29,133	\$ 30,616	\$ 29,727	\$ 34,480	\$ 36,850	\$ 34,880	\$ 34,342
LOCAL Match	\$ 82,600	\$ 51,368	\$ 51,885	\$ 52,274	\$ 54,000	\$ 54,050	\$ 58,000	\$ 58,208

School Major Maintenance Account

Uses of Funds – since inception in 2018

ELEMENTARY DISTRICT - total Levy through FY 2025 **\$1,394,780**

Junior High Roof \$ 390,779

Junior High HVAC Repairs \$ 315,259

Ruder plumbing relocation \$ 34,474

Administration Building Roof \$ 228,591

Administrative Building Flooring \$ 84,665

Junior High Paging/Bell System upgrade \$ 110,781

Projected SMMA Levy Balance June 30, 2025 **\$ 149,505**

HIGH SCHOOL DISTRICT- total Levy through FY 2025 **\$684,062**

High School Gym Bleachers \$ 82,236

High School Univent HVAC replacement \$ 296,385

High School Parking Lot \$ 39,850

High School Energy Performance Contract \$ 82,043

Cameras and Access Controls \$ 18,287

Emergency Roof Structure \$ 51,263

Projected SMMA Levy Balance June 30, 2024 **\$ 59,913**

total cost \$426,829. PC insurance funding 30%

FY 2026 Non Voted Levy Projection

Elementary District

	Budget		Property Tax Requirements			Mill Levy Change	\$100K Home	\$200K Home
	2025	2026	2025	2026				
Transportation	\$ 793,425	\$ 803,633	\$ 466,079	\$ 566,863		1.72	\$ 2.33	\$ 4.66
Bus Depreciation	\$ 324,010	\$ 324,010	\$ 301,072	\$ 301,072		.00	\$.00	\$.00
Tuition	\$ 943,465	\$ 1,076,916	\$ 807,370	\$ 919,063		1.92	\$ 2.59	\$ 5.18
Building Reserve	\$ 475,311	\$ 427,896	\$ 110,746	\$ 111,034		.00	\$.00	\$.00
Total diff-permissive levy						3.64	\$ 4.92	\$ 9.83

Transportation: Property tax requirements increase- decrease to state/county funding-elimination (change) to routes.
 Conservative estimates for ending fund balance-current year expenses = less fund balance reappropriated

FY 2026 Non Voted Levy Projection

High School District

	Budget		Property Tax Requirements			Mill Levy Change	\$100K Home	\$200K Home
	2025	2026	2025	2026				
Transportation	\$ 456,737	\$ 462,730	\$ 355,536	\$ 377,241		.32	\$.43	\$.87
Bus Depr.	\$ 183,687	\$ 183,687	\$ 169,489	\$ 169,489		.00	\$.00	\$.00
Tuition	\$ 211,346	\$ 219,829	\$110,083	\$ 146,412		.54	\$.73	\$ 1.45
Adult Educ.	\$ 24,854	\$ 24,954	\$ 0	\$ 0		.00	\$.00	\$.00
Building Reserve	\$ 1,782,507	\$ 1,527,463	\$ 1,433,000	\$ 1,433,208		.01	\$.01	\$.02
Total Diff-Perm. Levy					\$ 58,242	.87	\$ 1.17	\$ 2.34

Transportation and Tuition: Conservative estimates for ending fund balance-current year expenses = less fund balance reappropriated

Tuition Fund

HB 203-permissive levy – Out of District Enrollment

The process began last spring as the Board of Trustees admitted out of District students for the current school year.

Out of District attendance – financial implications – effective July 1, 2025 (FY 2026) as tuition is paid in arrears.

District of Choice invoices (charges tuition) the District of Residence. The tuition rate is based on number of days enrolled and is a % of the ANB Entitlement based on each districts % of local taxes supporting the general fund. **Average Tuition Rate is \$1,650** / student / year

District of residence pays school of choice from the **Permissive Levy – Tuition Fund** effectively increasing the local tax levy

District of choice uses this tuition revenue to **lower (reduce) Levy – General Fund** effectively decreasing the local tax levy-base mills.

Tuition Fund

HB 203-Out of District Tuition ~ \$ 1,650 per student

Tuition fees to be paid in FY 2026

District of CHOICE ELEMENTARY District	Students	Tuition Levy
Deer Park	64	\$ 55,873
Fairmont Egan	2	\$ 3,097
Kalispell	4	\$ 9,101
West Glacier	38	\$ 69,626
Cayuse Prairie	4	\$ 5,300
Helena Flats	13	\$ 14,954
Bigfork	1	\$ 1,832
Whitefish	10	\$ 20,094
Evergreen	5	\$ 7,129
TOTAL	160	\$ 187,006
3.21 Mills		

District of CHOICE HIGH SCHOOL District	Students	Tuition Levy
Kalispell	22	\$ 41,351
Bigfork	0	\$ 0
Whitefish	3	\$ 8,154
TOTAL	25	\$ 49,505
.74 Mills		

General Fund

HB 203-Out of District Tuition ~ \$ 1,650 per student

Tuition revenue in FY 2026

District of RESIDENCE ELEMENTARY District	Students	Tuition Levy
West Valley	5	\$ 7,341
Deer Park	30	\$ 19,104
Fairmont Egan	4	\$ 3,968
Kalispell	12	\$ 21,987
West Glacier	4	\$ 9,987
Cayuse Prairie	7	\$ 6,902
Helena Flats	1	\$ 1,150
Kila	1	\$ 1,183
Bigfork	2	\$ 4,550
Whitefish	26	\$ 61,812
Evergreen	7	\$ 7,522
TOTAL	73	\$ 145,506
2.50 Mills		

District of RESIDENCE HIGH SCHOOL District	Students	Tuition Levy
Kalispell	62	\$ 116,533
Bigfork	2	\$ 5,436
Whitefish	6	\$ 16,309
TOTAL	25	\$ 138,297
2.06 Mills		

Net TAX LEVY impact

HB 203-Out of District Tuition

District of RESIDENCE ELEMENTARY District	Students	Tuition Levy
West Valley	5	\$ 7,341
Deer Park	34	\$ 36,768
Fairmont Egan	2	\$ 871
Kalispell	8	\$ 12,887
West Glacier	34	\$ 59,640
Cayuse Prairie	3	\$ 1,602
Helena Flats	12	\$ 13,803
Kila	1	\$ 1,183
Bigfork	1	\$ 2,718
Whitefish	16	\$ 41,718
Evergreen	2	\$ 393
TOTAL	42	\$ 41,499
		.71 Mills

District of RESIDENCE HIGH SCHOOL District	Students	Tuition Levy
Kalispell	40	\$ 75,183
Bigfork	2	\$ 5,436
Whitefish	3	\$ 8,154
TOTAL	45	\$ 88,773
		1.32 Mills

General Fund over-base Mill Levy

ELEMENTARY	Permissive Budget			Max Budget	Projected Budget deficit	Voted levy authority
2025	\$ 12,144,577			\$ 12,575,245		
2026 – HB15 Inflation 3% cap	\$ 12,277,323	\$ 132,746	1.09%	\$ 12,732,573	\$ 453,528	\$ 454,265
2026 – HB15 inflation and HB 252 STARS Act	\$ 12,745,128	\$ 600,551	4.95%	\$ 13,200,376	\$ 14,277	

High School	Permissive Budget			Max Budget	Projected Budget deficit	Voted levy authority
2025	\$ 6,482,177			\$ 6,495,024		
2026 – HB15 Inflation 3% cap	\$ 6,648,304	\$ 166,127	2.56%	\$ 6,700,836	\$ 63,852	\$ 52,532
2026 – HB15 inflation and HB 252 STARS Act	\$ 6,839,120	\$ 356,943	5.51%	\$ 6,891,651	\$ 126,953	