

Columbia Falls School District Permissive Levy Resolution

March 9, 2026 School Board Meeting



School Major Maintenance Account (SMMA)

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 \$**40,000** and the product of \$**115** 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

House Bill 515 (2025 legislative session)

The school major maintenance amount is increased from \$15,000 to **\$40,000** per district starting in fiscal year 2026.

Increase in Per-ANB Multiplier:

The per-ANB multiplier used to calculate the school major maintenance amount is increased from **\$110** to **\$115** per

Increase in GTB to Ensure Against Local Tax Increase:

The GTB multiplier for this formula is increased from 187% to **315%**, the effect of which is to fund the 50% (\$12 million) increase in funding for major maintenance with no increase in local taxes on a statewide basis.

School Major Maintenance Account

Elementary District			
	FY 2025	FY 2026	change
State	82,674	136,817	54,143
Local	110,746	89,483	(21,263)
Total	193,420	226,300	32,880

FY 2027
136,445
87,325
223,770

High School District			
	FY 2025	FY 2026	change
State	34,880	73,049	38,169
Local	58,000	48,026	(9,974)
Total	92,880	121,075	28,195

FY 2027
69,649
51,541
121,190

School Major Maintenance Account

Uses of Funds – since inception in 2018

ELEMENTARY DISTRICT - total Levy through FY 2026 \$ 1,621,080

Junior High Roof	\$ 390,779
Junior High HVAC Repairs	\$ 352,054
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, 2026 \$ 344,515

HIGH SCHOOL DISTRICT- total Levy through FY 2026 \$ 805,137

High School Gym Bleachers	\$ 82,236
High School Univent HVAC replacement	\$ 334,231
High School Parking Lot	\$ 39,850
High School Energy Performance Contract	\$ 82,043
Cameras and Access Controls	\$ 18,287
Emergency Roof Structure	\$ 51,263
Flooring	\$ 25,500
Elevator Replacement	\$ 68,000

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

Pending PC insurance coverage

Projected SMMA Levy Balance June 30, 2026 \$ 73,541

School Major Maintenance Account

FY 2027 Project(s)

- Ruder roof upgrades
- Ruder flooring
- Canyon truss/entryway
- JH exterior
- Admin building exterior
- JH Parking Lot
- Multi Use Fields –turf, leveling, and top dressing
- Gym bleacher repair – High School
- Front sidewalk site improvement/water lines – Glacier to Gateway and Mobility Project - High School

Tax Levy

Elementary District		
	Local Tax Levy	Mills
2026	\$ 8,774,733	154.81
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
2026	\$ 4,136,795	64.34
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

FY 2027 Non Voted Levy Projection

Elementary District

	Budget		Property Tax Requirements			Mill Levy Change	\$100K Home	\$600K Home
	2026	2027	2026	2027				
Transportation	\$ 928,755	\$ 840,458	\$ 509,240	\$ 533,804		.45	\$.34	\$ 2.33
Bus Depreciation	\$ 323,105	\$ 323,105	\$ 301,072	\$ 301,072		.00	\$.00	\$.00
Tuition	\$ 1,204,256	\$ 1,292,017	\$ 1,033,459	\$ 1,231,437		3.60	\$ 2.74	\$ 18.88
Flexibility	\$ 27,396	\$ 48,714	\$ 0	\$ 0		0.00	\$ 0.00	\$ 0.00
Building Reserve	\$ 550,680	\$ 664,122	\$ 89,483	\$ 87,325		.(04)	\$ (.03)	\$ (.21)
Total diff-permissive levy						4.01	\$ 3.05	\$ 21.00

FY 2027 Non Voted Levy Projection

High School District

	Budget		Property Tax Requirements			Mill Levy Change	\$100K Home	\$600K Home
	2026	2027	2026	2027				
Transportation	\$ 497,882	\$ 458,114	\$ 332,637	\$ 296,152		(.56)	\$ (.43)	\$ (2.95)
Bus Depr.	\$ 182,970	\$ 182,970	\$ 169,489	\$ 169,489		.00	\$.00	\$.00
Tuition	\$ 280,765	\$ 277,034	\$ 198,951	\$ 267,034		1.06	\$.81	\$ 5.57
Adult Educ.	\$ 25,127	\$ 25,227	\$ 0	\$ 0		.00	\$.00	\$.00
Flexibility	\$ 60,507	\$ 104,172	\$ 0	\$ 0		.00	\$.00	\$.00
Building Reserve	\$ 1,579,889	\$ 197,736	\$ 1,423,027	\$ 51,541		(21.34)	\$ (16.22)	\$ (111.81)
Total Diff-Perm. Levy						(20.84)	\$ (15.84)	\$ (109.21)