

Columbia Falls School District Budget Presentation

August 17, 2026 School Board Meeting



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FY 2027 Budget aligned to SD#6 Strategic Plan

Recruit, hire, and retain highly effective employees

- 2.15 % increase to certified base salary schedule. \$.70 / hr. increase classified. Increase sub teacher rate \$15 / day (13%)
- Tuition Fund ending fund balance decreased \$200,964 as (all) SPED para positions filled using the budget authority in FY26.

Provide financial resources to support the personnel, facilities, and resources necessary for effective student programs

- \$229,704 to General Fund from Medicaid to align to revenue (resources)
- Reduced 4.50 certified FTE to align to class size/enrollment
- Special Education budget increased \$ 324,920 (9.29%) in FY27 as compared to FY26
- College and Career Pathway Grant funding increased from \$57k to \$69k in FY26
- FVCC Adjunct Professor – Running Start Program \$50k revenue annually. Ending Cash Balance \$90k.
- Student Emergency Fund – \$125k community member donation
- Educational Improvement Grant-Tax Credit Program \$10k revenue in FY26
- Montana Digital Academy – SD6 certified teachers instructing courses \$119k in salary in FY26
- Advanced Opportunities Program - \$79,983 revenue in FY26, used to offset out of pocket expenses that would otherwise be paid by the pupil/family.

Establish communication and information systems among individuals, programs, and services to promote effective organizational functioning

- Leverage Logan Health to restructure AD Position \$30k savings
- Bus Routing software to effectively assign students to maximize bus capacity reducing routes. Transportation Budget decrease \$205,648 (14%)

Ending Fund Balances

ELEMENTARY DISTRICT	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2026
General	\$ 787,060	\$ 786,755	\$ 807,377	\$ 847,019	\$ 925,646	\$ 942,319
Transportation	\$ 152,072	\$ 154,387	\$ 251,076	\$ 289,503	\$ 312,507	\$ 311,332
Bus Reserve	\$ 20,707	\$ 23,933	\$ 16,219	\$ 22,937	\$ 22,032	\$ 25,063
Tuition	\$ 120,746	\$ 125,502	\$ 45,077	\$ 136,095	\$ 170,881	\$ 39,119
Retirement	\$ 463,620	\$ 476,820	\$ 467,212	\$ 502,734	\$ 515,830	\$ 496,895
Rental	\$ 2,682	\$ 8,694	\$ 850	\$ 8,076	\$ 2,692	\$ 7,389
Technology	\$ 378,305	\$ 535,802	\$ 582,002	\$ 760,456	\$ 888,726	\$ 746,716
Debt Service	\$ 38,950	\$ 173,392	\$ 220,908	\$ 448,231	\$ 476,558	\$ 470,349
Building	\$ 23,023,434	\$ 10,867,468	\$ 915,009	\$ 15,017	\$ 7,142	\$ 77,729
Building Reserve	\$ 240,467	\$ 375,598	\$ 301,824	\$ 281,891	\$ 324,379	\$ 442,791
Health Insurance	\$ 3,080,518	\$ 2,955,668	\$ 2,842,871	\$ 3,041,565	\$ 3,486,866	\$ 2,905,231
Multi District Agreement	\$ 1,369,538	\$ 1,128,513	\$ 1,076,684	\$ 1,020,594	\$ 895,419	\$ 808,498

Ending Fund Balances

HIGH SCHOOL DISTRICT	FYE 2021	FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2026
General	\$ 437,489	\$ 437,877	\$ 446,778	\$ 457,724	\$ 477,209	\$ 464,915
Transportation	\$ 89,939	\$ 81,241	\$ 120,646	\$ 122,767	\$ 153,493	\$ 167,932
Bus Reserve	\$ 10,965	\$ 11,239	\$ 1,363	\$ 14,199	\$ 13,481	\$ 11,144
Food Service	\$ 268,707	\$ 575,285	\$ 578,791	\$ 473,385	\$ 196,789	\$ 80,948
Tuition	\$ 1,262	\$ 51,904	\$ 81,031	\$ 101,262	\$ 81,814	\$ 12,611
Retirement	\$ 243,785	\$ 242,118	\$ 252,910	\$ 300,555	\$ 270,541	\$ 372,656
Drivers Education	\$ 34,745	\$ 35,101	\$ 35,807	\$ 36,369	\$ 41,517	\$ 43,618
Technology	\$ 66,296	\$ 69,894	\$ 75,481	\$ 51,068	\$ 56,469	\$ 61,479
Flex	\$ 82,935	\$ 75,539	\$ 50,950	\$ 1,757	\$ 11,841	\$ 29,421
Building	\$ 111,929	\$ 130,092	\$ 147,626	\$ 149,734	\$ 85,131	\$ 61,699
Building Reserve	\$ 293,438	\$ 375,988	\$ 450,695	\$ 314,626	\$ 83,813	\$ 63,973

Enrollment-funded based on 2026 enrollment

May	2020	2021	2022	2023	2024	2025	2026
K	160	150	191	159	172	125	126
1	157	162	152	186	152	161	118
2	174	163	167	151	189	149	156
3	166	171	174	181	146	183	154
4	161	162	176	181	172	156	191
5	149	161	175	178	183	168	159
6	189	156	175	178	182	170	166
7	170	181	163	182	185	184	174
8	152	176	196	171	173	173	182
9	166	156	186	201	185	172	156
10	169	159	157	179	185	170	153
11	158	151	159	146	164	171	152
12	136	145	149	154	140	153	163
	2,107	2,093	2,220	2,247	2,228	2,135	2,098

ANB for Budget

	FY 2024 Budget	FY 2025 Budget	FY 2026 Budget	FY 2027 Budget	
K-6	1,257	1,246	1,225*	1,190*	
7-8	365	374	373*	375*	
ELEM	1,622	1,620	1,598	1,565	(33)
H.S.	708	705	706*	690*	(16)

- 3-year average amount used for budget purpose.
Elem Actual- 1,523. HS Actual - 659

ANB for Budget **PROJECTION-FY28**

	FY 2026 Budget	FY 2027 Budget	FY 2028 Budget	
K-6	1,225*	1,190*	1,145*	
7-8	373*	375*	368*	
ELEM	1,598	1,565	1,513	(52)
H.S.	706*	690*	676*	(14)

General Fund Information

Budget Summary – use of new Funds

	Elem	HS	TOTAL
Change in Budget Authority	100,619	46,339	146,958 0.75%
Salary and Benefits:			
Certified Staff Steps/Lanes/ 2.15 %	442,566	204,107	646,673
Classified Staff	74,158	15,614	89,772
Policy Staff	30,183	16,133	46,316
Admin Staff	12,411	7,409	19,820
Workers Compensation	17,105	9,430	26,535
Health Insurance	(110,004)	(30,505)	(140,509)
Resignations/Retirements/Transfers	(83,909)	(48,484)	(132,393)
	382,510	173,704	556,214
Budget Deficit	281,981	127,365	\$ 409,346
Staffing Changes-Operational Efficiencies/Enrollment Alignment:			
4.50 Certified Teacher	(184,251)	(234,992)	(419,243)
Budget Balance	97,640	107,627	9,987
Federal Program Adjustments:			
4.0 FTE Certified from Title I - remaining \$125k (non staff)	(294,764)	-	(294,764)
1.0 FTE Nurse from Medicaid	69,404	-	69,404
1.0 FTE Secretary from Medicaid	39,051	-	39,051
1.8 FTE SLP from Medicaid	121,249	-	121,249
	(65,060)		(65,060)
Operational Expenses:			
Substitutes	25,000	9,510	34,510
Election Services, Postage, Misc. Supplies	(29,914)	21,906	(8,008)
Athletics - Baseball	-	20,349	20,349
Curriculum and Professional Development	34,027	16,341	50,368
Early Literacy Program / Summer School	(29,151)	(2,010)	(31,161)
Maintenance projects / Custodial Supplies	(21,109)	32,700	11,591
Property/Liability Insurance	(11,433)	8,831	(2,612)
	(32,580)	107,627	75,037

2025 Legislative Session

HB 156

Effective date July 1, 2026 (FY 2027)

Replaces the school district base levy with a countywide levy to support the base budget.

HB 156 revises school levy taxation to County Level rather than by School District. School budgets are levied to all property within the County rather than each levy based on the property valuation within the school district boundaries.

State Guaranteed Tax Base Funding (equalization) is based on county tax value as opposed to the district's tax value.

Notable Changes:

1. Tuition receipts used to reduce OVERBASE Levy – reduced base levy in PY
2. Base Budget (80% of basic and per ANB entitlement and 100% of other five entitlements)
 - Previously funded by *State* Equalization (GTB) and District Levy
 - Currently funded by *County* Base Funding and state GTB (if county is eligible)
 - County Base Funding replaces the District Levy

General Fund – Funding Sources

Elem.	2023	2024	2025	2026	2027	Diff
State	8,288,323	8,283,830	8,731,029	9,521,276	10,931,531	1,410,255
Local	3,349,647	3,597,850	3,413,547	3,220,662	1,911,026	(1,309,636)
TOTAL	11,637,970	11,881,680	12,144,577	12,741,938	12,842,577	\$ 100,619
	71% 29%	70% 30%	72% 28%	75% 25%	85% 15%	

H.S.	2023	2024	2025	2026	2027	Diff
State	4,058,796	4,109,180	4,356,003	4,818,539	5,772,652	954,113
Local	1,903,986	2,088,429	2,126,173	2,012,693	1,104,919	(907,774)
TOTAL	5,962,782	6,197,609	6,482,177	6,831,232	6,877,571	\$ 46,339
	68% 32%	66% 34%	67% 33%	70% 30%	84% 16%	

Funding the General Fund Budget

Elementary and HS District(s)	FY 2026	FY 2027	
Direct State Aid	\$ 7,729,840	\$ 7,810,476	44.7% of the basic entitlement and per-ANB entitlement
SPED Allowable Cost Payments	\$ 621,049	\$ 564,634	ANB reduction
Five (5) state funded components: (1) Quality Educator Entitlement (2) At Risk Student Entitlement (3) Indian Ed for All (4) American Indian Achievement Gap (5) Data for Achievement	\$ 1,552,053	\$ 1,633,640	3.0 % inflation
State Guaranteed Tax Base Aid	\$ 4,074,601	\$ 0	Replaced by County Equalization in FY27
County Base Distribution	\$ 0	\$ 6,334,894	Countywide Levy (33 Elem mills and 22 HS Mills)
Interest Earnings	\$ 71,321	\$ 58,964	
Tuition from Other SDs	\$ 290,987	\$ 301,573	Out of District students attending SD6
Local Levy (Base)	\$ 1,915,836	\$ 0	Local Levy – overall 42% reduction
Local Levy (Overbase)	\$ 3,317,519	\$ 3,015,945	\$3,317,519 approved by voters less Tuition receipts

Out of District Tuition Summary

SD6 RESIDENT Students electing to attend:					Out of District Attending CFALLS SD6					
	Students		Tuition Levy		Students		Tuition Revenue		NET	
	FY26	FY27	FY26	FY27	FY26	FY27				
West Valley	0	1	\$ 0	\$ 1,298	5	4	\$ 7,341	\$ 5,192	3	\$ 3,894
Deer Park	57	45	\$ 50,147	\$ 23,311	30	24	\$ 27,397	\$ 13,034	-21	\$ (10,277)
Creston	0	0	\$ 0	\$ 0	0	4	\$ 0	\$ 6,212	4	\$ 6,212
Eureka	0	0	\$ 0	\$ 0	0	1	\$ 0	\$ 813	1	\$ 813
Fair-Mont-Egan	3	5	\$ 3,661	\$ 4,007	4	4	\$ 7,034	\$ 3,897	-1	\$ (110)
Kalispell	4	4	\$ 8,323	\$ 5,976	12	23	\$ 21,987	\$ 37,663	19	\$ 31,687
West Glacier	42	44	\$ 72,077	\$ 72,319	5	4	\$ 10,652	\$ 6,360	-40	\$ (65,959)
Cayuse Prairie	7	13	\$ 7,987	\$ 8,549	7	7	\$ 9,358	\$ 4,708	-6	\$ (3,841)
Helena Flats	15	10	\$ 15,355	\$ 6,120	1	1	\$ 1,150	\$ 719	-9	\$ (5,401)
Kila	0	0	\$ 0	\$ 0	1	1	\$ 1,183	\$ 962	1	\$ 962
Bigfork	1	1	\$ 1,832	\$ 1,697	2	1	\$ 4,161	\$ 1,697	0	\$ 0
Olney Bissell	0	3	\$ 0	\$ 3,664	0	0	\$ 0	\$ 0	-3	\$ (3,664)
Thompson Falls	1	1	\$ 1,667	\$ 2,051	0	0	\$ 0	\$ 0	-1	\$ (2,051)
Whitefish	54	55	\$ 98,058	\$ 94,125	28	28	\$ 53,720	\$ 49,001	-27	\$ (45,124)
Evergreen	11	4	\$ 13,734	\$ 4,082	7	12	\$ 9,494	\$ 10,139	8	\$ 6,057
Smith Valley	2	2	\$ 1,916	\$ 1,714	0	0	\$ 0	\$ 0	-2	\$ (1,714)
	197	188	\$ 274,757	\$ 230,915	104	114	\$ 155,455	\$ 140,401	-74	(88,516)
Tuition Fund Mill Levy (Local)			5.00	3.34	to reduce (Local) Levy Mills		2.83	2.03	1.28 Mills	

Out of District Tuition Summary

Columbia Falls HIGH SCHOOL District					Out of District Attending CFALLS SD6				
SD6 RESIDENT Students electing to attend:									
	Students		Tuition Levy		Students		Tuition Revenue		NET
	2026	2027	2026	2027	2026	2027	2026	2027	
Kalispell	23	31	\$ 37,957	\$ 66,396	65	56	\$ 113,787	\$ 128,033	25 \$ 61,637
Bigfork	0		\$ 0	\$ 0	2	2	\$ 5,436	\$ 5,029	2 \$ 5,436
Whitefish	20	21	\$ 53,561	\$ 52,809	6	12	\$ 16,309	\$ 28,108	-9 \$ (24,701)
	43	52	\$ 91,518	\$ 120,896	73	73	\$ 135,532	\$ 161,172	18 \$ 42,372
Tuition Fund Levy mills (Local Levy)			1.42	1.48	to reduce Local Levy Mills		2.11	1.97	.49 MILLS

Out of District Tuition

The Office of Public Instruction recently interpreted HB 156 in the following manner as it relates to out of district tuition receipts; FY 2026 was the first year that tuition receipts were collected by Districts and the funds were deposited in the General Fund and used as a funding source to REDUCE the BASE LEVY. The Base Levy calculation was changed in FY 2027 (HB 156) and the Districts now have the following option(s)

- A. Use the receipts as a funding source for the Over Base Levy, effectively reducing the (local) levy.
- B. Use the receipts to **increase the budget authority in the General Fund**. Restores the over-base levy to the amount previously authorized by the local taxpayers.

Option A	Elem General Fund	HS General Fund
Anticipated Tuition Receipts	\$ 140,401	\$ 161,172
Over Base Levy	\$1,911,026	\$ 1,104,919
Mills	27.67	13.49

Option B	Elem General Fund	HS General Fund
Anticipated Tuition Receipts	\$ 140,401	\$ 161,172
Over Base Levy	\$ 2,051,427	\$ 1,266,091
Mills	29.70	15.46

Out of District Tuition

Use of the Additional Levy Authority

Tuition revenue will decrease in the following year (FY28) as a result of new tuition rates based on the over-base levy of each respective school district. Adding **ongoing** costs to be funded by this additional budget authority would **not** be prudent. Taking advantage of this one-time blip in budget authority that will likely be revised during the 2027 session or be reduced with tuition rates in current law to restore funds in the Tech Levy (that is set to expire in FY29) and use to acquire assets previously slated to be funded by the MDA appears to be an effective strategy.

Anticipated Tuition Receipts	\$ 301,573	
Type E School Bus – Route 26	\$ 60,000	Elem District
Technology Expenses in lieu of Tech Fund	\$ 270,363	\$ 80,401 ELEM – IT Tech2 \$ 161,172 HS - \$92,279 IT Director, \$53,936 IT Tech1 \$ 43,747 – HS Technology Hardware

Tuition Fund

Elementary District					
	FY 2025	FY 2026	FY 2027	Diff	
SPED Permissive MAX Levy	1,111,849	1,197,950	1,387,955	190,005	
SPED Permissive ACTUAL Levy	804,163	777,620	926,409	148,789	Additional 2.5 FTE para and .50 FTE Certified
Evergreen Crossroads Tuition	139,302	151,879	187,571	35,692	
Out of District Student Tuition	<u>0</u>	<u>274,757</u>	<u>230,915</u>	<u>(43,842)</u>	
Total Budget	943,465	1,204,256	1,360,808	156,552	
HIGH SCHOOL District					
	FY 2025	FY 2026	FY 2027	Diff	
SPED Permissive MAX Levy	232,722	254,032	294,268	40,236	
SPED Permissive ACTUAL Levy	211,346	189,247	288,184	98,937	very close to the maximum
Out of District Student Tuition	<u>0</u>	<u>91,518</u>	<u>120,896</u>	<u>29,378</u>	
Total Budget	211,346	280,765	422,046	141,281	

Transportation Fund

	2023	2024	2025	2026	2027	
Budgeted Routes	18	17	15	14	13	
Budgeted Miles	145,566	147,546	139,770	127,530	115,029	
On Schedule Reimbursement	\$ 282,716	\$ 286,636	\$ 266,308	\$ 381,487 *	\$ 290,395 *	\$(91,092)
Local Levy	\$ 970,660	\$ 944,364	\$ 821,617	\$ 841,877	\$ 666,488	\$(175,389)
Budgeted Expenses	\$ 1,253,376	\$ 1,335,601	\$ 1,250,162	\$ 1,426,637	\$ 1,220,989	Although state/county funding decreased \$122,641, the budget decreased \$205,648 resulting in lower levy

* Increased rate from \$1.80 to \$2.97 – HB 483 2025 Legislative Session

Bus Depreciation Fund Budget

Levy Authority limited to **20%** of the **acquisition cost** of each bus. The acquisition cost is **150%** of the original cost. The District can recapture the cost of each bus within 7 years (20% per year for 150% of the cost).

	2023	2024	2025	2026	2027
Actual Replacement Cost	\$ 478,530	\$ 312,540	\$ 332,849	\$ 293,031	\$ 200,500
# of buses	4	3	2	1 activity	1 SPED
Transfer to Multi District Fund	\$ 11,880	\$ 141,291	\$ 137,711	\$ 180,822	\$ 270,060
Total Expenditures	\$ 490,410	\$ 453,831	\$ 470,560	\$ 473,853	\$ 470,560

Bus Depreciation Fund Budget

Transfer to the Multi District Agreement Fund:

Under 20-3-363, school districts can enter into multidistrict agreements to form cooperatives for shared services, activities, and programs. These agreements allow districts to pool resources and transfer funds into an interlocal cooperative fund to support joint operations. It aligns with the statute's intent to promote efficiency and flexibility in school district operations without increasing local taxes. Districts are prohibited from raising nonvoted levies to restore funds transferred from nonvoted levy-supported funds.

Bus Depreciation Fund	2022	2023	2024	2025	2026	2027
Annual Levy	\$ 470,053	\$ 470,530	\$ 470,530	\$ 470,530	\$ 470,530	\$ 470,530
# Mills	11.35	10.99	7.74	7.69	7.69	
Levy Authority based on fully depreciating every bus	\$ 470,701	\$ 497,762	\$ 550,733	\$ 586,484	\$ 613,167	\$ 621,433

Bus Depreciation Fund Budget

Fleet Facts:

Total Buses in fleet	31	
Activity Buses	5	2010/193k, 2016/150k, 2019/137k, 2023/25k, 2026/14k
Operational Routes	13	Oldest bus on route - 2021 63k miles
Spare Buses-not operational	13	(2) 2020 propane/40k, (1) 2021 propane/53k

School Year 2026/27 Fleet Facts: Looking ahead, it appears like the District should replace activity bus (FY28) and will not have much need to replace route buses, which will leave more funds available to transfer to MDA. HOWEVER cautionary to fully depreciate fleet- transfer funds, which will lead to a cliff of allowable budget authority a few years down the road.

Bus Depreciation Fund Budget

Projected Levy Authority – based on replacing one (1) bus per year \$225,000
& Transferring \$250,000 to MDA

Current Levy – FY27 \$ 470,560

	2028	2029	2030	2031	2032
Total Buses in fleet	31	31	31	31	31
Buses Fully Depreciated	15	17	17	18	18
Levy Authority	\$ 544,209	\$ 467,072	\$ 461,178	\$ 473,343	\$ 473,720

The MDA Transfer Strategy works UNLESS the District deems it unnecessary to replace any buses. In an effort to not retire propane's before their useful life as expired, may need to stop replacing route buses. At which point, fully depreciating the remaining fleet (to transfer) while not replacing with new, will create a funding cliff. To mitigate, cease the transfer, allow the levy to go down and have the legal authority to raise the levy when the (reduced) fleet gets to an age requiring replacement.

Technology Fund

Elementary District Technology Levy
Election Date: 5/8/2018
Years Authorized – 10
Years Remaining - 2
16 Mills

	2021	2022	2023	2024	2025	2026	2027
Levy	\$ 547,388	\$ 626,633	\$ 648,513	\$ 924,837	\$ 932,636	\$ 879,091	\$ 1,105,016
IT Staff expense	227,801	202,583	264,335	270,523	297,801	290,675	83,870
Curriculum Licenses	80,957	134,993	119,257	131,459	316,522	578,884	319,671
Hardware	13,541	148,000	253,534	385,920	205,378	190,737	181,000
Fund Balance	\$ 378,305	\$ 535,802	\$ 582,002	\$ 760,455	\$ 888,726	\$ 746,717	

Annual curriculum expenses include: Infinite Campus SIS program, STAR Assessment, Odysseyware, Imagine Learning, Goalbook, Read180

HB 457

Flexibility Fund

2023 Legislative Session

Advanced Opportunities Program

Advanced opportunity" means any course, exam, or experiential, online, or other learning opportunity that is incorporated in a district's advanced opportunity plan and that is designed to advance each qualifying pupil's opportunity for postsecondary career and educational success.

- 75% must be spent to address out-of-pocket costs that would otherwise, in the absence of such expenditure, be assumed by a qualifying pupil or the pupil's family as a result of participation in an advanced opportunity.
- Permissible expenditures include but are not limited to: (i) (ii) **dual credit tuition at any institution** under authority of the board of regents; **exam fees used for postsecondary advancement, placement, or credit, including but not limited to exam fees associated with the ACT, SAT, CLEP, career advancement, international baccalaureate, and advanced placement;** (iii) fees charged by and any out-of-pocket costs of any business providing work-based learning opportunities to a qualifying pupil of the district, including the cost of workers' compensation insurance for workbased learning opportunities;

Advanced opportunity aid

ELEM: 4.5% of the district's total quality educator payment defined in 20-9-306 in the prior year

HS: 30% of the district's total quality educator payment defined in 209-306 in the prior year

Flexibility Fund

Advanced Opportunities Program

Elementary District	FY 2026	FY 2027
Advanced Opportunity Aid	\$ 21,318	\$ 20,959
Expenditures:		
JH Choir-western MT registration fees – 20 students	\$340	
Remaining Balance	20,978	

High School District	FY 2026	FY 2027
Advanced Opportunity Aid	\$ 58,665	\$ 59,968
Expenditures:		
ACT Test Fees	\$1,217	
AP Exam Fees	\$ 7,701	
Choir Trip – Spokane	\$20,269	
MT Digital Academy Spring Semester-14 students	\$1,792	
Remaining Balance	27,005	

Debt Service Budget – ELEM District

K-8 Facility Bond Project \$37,072,000 October 8, 2019	
Tax Impact on Ballot	
Elem District Tax Value	\$ 30,163,790
Annual Debt Service	\$ 2,788,494
Mill Levy	83.82
Annual Tax \$600k home	\$ 679

K-8 Facility Bond Project \$37,072,000	
FY 2027 Tax Impact	
Elem District Tax Value	\$ 69,063,487
Annual Debt Service	\$ 2,697,100
Mill Levy	35.84
Annual Tax \$600k home	\$ 190

FY 2027 Budget						
	Term (years)	Issue Date	Issue Amount	Paid to Date	Principal FY27	Interest FY27
Elem Bond	20	12/30/2019	\$ 32,000,000	\$ 8,390,000	\$ 1,355,000	\$ 991,600
Elem Bond	20	9/30/2021	\$ 5,072,000	\$ 1,332,000	\$ 240,000	\$ 109,500

Building Reserve Funds

ELEM School Major Maintenance Account	2020	2021	2022	2023	2024	2025	2026	2027
Levy-Local	115,900	98,093	98,605	100,200	100,650	110,746	89,483	84,739
State Funding	50,000	67,707	70,995	82,001	92,110	82,674	136,817	139,031
Project Expenses	211,442	0	36,142	259,592	221,578	161,576	121,073	
Balance Remaining	3,651	169,451	302,909	225,518	196,700	228,544	336,211	

JH Roof
JH LED Lights
JH Asphalt
JH HVAC
JH Bell and Intercom

Ruder Roof
Ruder Sidewalk
Ruder Flooring

Admin Roof
Admin Flooring

GG Roof Top Unit Repairs

Building Reserve Funds

HS School Major Maintenance Account	2020	2021	2022	2023	2024	2025	2026	2027
Levy-Local	65,500	51,885	52,274	54,000	54,050	58,000	48,026	48,026
State Funding	15,001	30,616	29,726	34,512	36,850	34,880	73,049	73,049
Project Expenses	122,978	0	0	30,282	51,263	257,930	137,921	
Balance Remaining	12,632	95,133	177,133	235,363	275,000	109,950	93,104	

HVAC Upgrade
Roof Project
Asbestos Abatement-Flooring
Library Flooring
Gym Bleachers

Elementary District Adopted Budget - Comparison

Fund	2025	2026	2027	Change \$	Change %
General	12,144,577	12,741,938	12,982,958	\$ 241,020	1.89 %
Transportation	793,425	928,755	784,797	\$ (143,958)	(15.50) %
Bus Depreciation	324,010	323,105	326,136	\$ 3,031	.93 %
Tuition	943,465	1,204,256	1,360,808	\$ 156,552	12.99 %
Retirement	1,894,049	2,040,166	2,034,643	\$ (5,523)	(.27) %
Technology	1,702,402	1,776,992	1,860,828	\$ 83,836	4.71 %
Flex	5,833	27,396	48,876	\$ 21,480	78.40 %
Debt Service	2,744,516	2,738,550	2,740,100	\$ 1,550	.05 %
Building Reserve	495,311	550,680	666,562	\$ 115,882	21.04 %
TOTAL	\$21,027,588	\$22,331,838	\$22,805,708	\$473,870	2.12%

High School District Adopted Budget - Comparison

Fund	2025	2026	2027	Change \$	Change %
General	6,482,177	6,831,232	7,038,743	\$ 207,511	3.04 %
Transportation	456,737	497,882	436,155	\$ (61,727)	(12.40) %
Bus Depreciation	183,687	182,970	180,632	\$ (2,338)	(1.28 %)
Tuition	211,346	280,765	422,046	\$ 141,281	50.32 %
Retirement	1,011,269	1,126,168	1,060,203	\$ (65,965)	(5.86) %
Technology	55,880	61,246	66,210	\$ 4,964	8.10 %
Flex	1,757	70,507	89,389	\$ 18,882	26.78 %
Building Reserve	1,782,507	1,579,889	185,164	\$ (1,394,725)	(11.37 %)
Total	\$ 10,210,214	\$ 10,630,659	\$ 9,503,771	\$ (1,126,888)	(10.60) %

Elementary District Tax Levy - Comparison

Fund	2024	2025	2026	2027	Change
General	3,597,850	3,413,548	3,220,662	2,051,427	\$ (1,169,235)
Transportation	581,494	466,079	509,240	412,381	\$ (96,859)
Bus Depreciation	301,072	301,072	301,072	301,072	0
Tuition	855,443	807,370	1,033,375	1,321,689	\$ 288,314
Technology	924,837	932,636	879,091	1,105,016	\$ 225,925
Debt Service	2,558,857	2,514,599	2,471,810	2,475,548	\$ 3,738
Building Reserve	100,650	110,746	89,483	84,739	\$ (4,744)
TOTAL	\$8,920,205	\$8,546,049	\$8,504,733	\$7,751,872	\$ (752,861)

High School District Tax Levy - Comparison

Fund	2024	2025	2026	2026	Change
General	2,088,429	2,126,173	2,012,693	1,266,091	\$ (746,602)
Transportation	362,866	355,535	332,637	254,475	\$ (78,162)
Bus Depreciation	169,488	169,488	169,488	169,488	\$ 0
Tuition	163,014	110,083	198,951	409,435	\$ 210,484
Building Reserve	54,050	1,433,000	1,423,026	44,251	\$ (1,378,775)
TOTAL	\$ 2,837,847	\$ 4,194,281	\$ 4,136,795	\$ 2,143,739	\$ (1,993,056)

Tax Value-Comparison

	Tax Value- High School			Tax Value- Elementary	West Glacier
2026	\$81,901,533	27.38%		\$ 69,063,487	
2025	\$64,293,177	(4.37%)	Revaluation	\$ 54,943,201	9,349,976
2024	\$67,234,445	.38%		\$ 58,289,761	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

Tax Levy

Elementary District		
	Local Tax Levy	Mills
2027	\$ 7,751,872	112.24
2026	\$ 8,504,733	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

High School District		
	Local Tax Levy	Mills
2027	\$ 2,143,739	26.18
2026	\$ 4,136,795	64.34
2025	\$ 4,194,281	62.38
2024	\$ 2,837,848	42.36
2023	\$ 2,602,158	54.60
2022	\$ 2,594,551	55.99

Total mill levy DECREASE of 80.73

Estimating the **Tax Impact** of the Mill levy reduction and assessment rate reduction

TAX YEAR	2025	2026	
Market Value	\$ 600,000	\$ 600,000	
Assessment Rate	.76% \$400k 1.10% \$400k - \$1.5mm	.76% \$378k .90% \$378k - \$756k	
Tax Value	\$5,240	\$4,871	
Mills Levied-District Wide	219.15	138.42	(80.73)
Tax Estimate	\$1,148	\$674	(\$ 474) (41.29%)