



HELENA SCHOOL DISTRICT #1

2019-2020 BUDGET

Helena Public Schools Budget Overview

<u>Fund</u>	<u>Helena Elementary District No. 1</u>			<u>Helena High School District No. 1</u>				
	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>Change \$</u>	<u>Change %</u>	<u>FY 2018-19</u>	<u>FY 2019-20</u>	<u>Change \$</u>	<u>Change %</u>
	<u>Budget</u>	<u>Budget</u>			<u>Budget</u>	<u>Budget</u>		
General	36,211,524.56	36,614,287.84	402,763.28	1.11%	22,892,553.20	22,913,063.83	20,510.63	0.09%
Transportation	4,088,893.35	4,889,621.16	800,727.81	19.58%	1,607,937.20	1,626,062.68	18,125.48	1.13%
Tuition	757,867.27	1,250,132.25	492,264.98	64.95%	364,225.83	506,350.61	142,124.78	39.02%
Retirement	5,622,979.05	6,818,927.18	1,195,948.13	21.27%	3,679,375.06	4,756,608.00	1,077,232.94	29.28%
Adult Education	362,261.73	381,365.73	19,104.00	5.27%	346,808.42	374,652.94	27,844.52	8.03%
Technology	1,397,058.11	1,112,660.47	(284,397.64)	-20.36%	1,506,947.94	1,345,922.84	(161,025.10)	-10.69%
Flexibility	78,285.70	78,285.70	-	0.00%	49,233.72	49,518.72	285.00	0.58%
Debt Service	4,544,530.13	4,888,513.06	343,982.93	7.57%	102,340.00	183,331.94	80,991.94	79.14%
Building Reserve	2,636,086.41	3,975,716.31	1,339,629.90	50.82%	2,390,725.10	3,154,290.89	763,565.79	31.94%
Total	55,699,486.31	60,009,509.70	4,310,023.39	7.74%	32,940,146.47	34,909,802.45	1,969,655.98	5.98%

<u>Fund</u>	<u>Combined</u>	
	<u>FY 2018-19</u>	<u>FY 2019-20</u>
	<u>Budget</u>	<u>Budget</u>
General	59,104,077.76	59,527,351.67
Transportation	5,696,830.55	6,515,683.84
Tuition	1,122,093.10	1,756,482.86
Retirement	9,302,354.11	11,575,535.18
Adult Education	709,070.15	756,018.67
Technology	2,904,006.05	2,458,583.31
Flexibility	127,519.42	127,804.42
Debt Service	4,646,870.13	5,071,845.00
Building Reserve	5,026,811.51	7,130,007.20
Total	88,639,632.78	94,919,312.15

	<u>Change \$</u>	<u>Change %</u>
General	423,273.91	0.72%
Transportation	818,853.29	14.37%
Tuition	634,389.76	56.54%
Retirement	2,273,181.07	24.44%
Adult Education	46,948.52	6.62%
Technology	(445,422.74)	-15.34%
Flexibility	285.00	0.22%
Debt Service	424,974.87	9.15%
Building Reserve	2,103,195.69	41.84%
Total	6,279,679.37	7.08%

HIGHLIGHTS

District-Wide:

- Salary Increases:
 - Teachers, Administration, Independents, and Custodians received steps.
 - Para Educators received a 12% increase.
 - Secretaries received a 12% increase.
 - Carpenters received \$.50 per hour increase

- Health Benefits increased \$41 from \$740 per month to \$781 per month

Salaries & Health Benefits	2019 Actual	2020 Budgeted	Increase/Decrease
Teachers	\$40,494,657	\$41,381,500	\$886,843
Para Educators	\$4,383,799	\$5,038,712	\$654,912
Administration	\$4,061,684	\$4,085,169	\$23,485
Custodial/Maintenance	\$2,810,687	\$2,786,833	(\$23,854)
Independents	\$2,791,005	\$3,130,391	\$339,387
Secretaries	\$2,186,471	\$2,471,147	\$284,676
Total Increase			\$2,165,448

- Prorated cost percentage for district-wide staff changed from 60% elementary and 40% high school to 65% elementary and 35% high school.

- Budgeted Utility Increases:
 - Bryant Elementary, Central Elementary and Jim Darcy Elementary – 100%
 - All other utilities – 4%

General Fund:

Elementary Average Number Belonging (ANB) increased by 104 in the elementary and the High School ANB decreased by 26. Further decreases in the High School are anticipated as East Helena opens grade levels at their new high school. An inflationary increase of .91% was provided for the basic and per-ANB entitlements, quality educator payment, Indian Education for All payment, American Indian achievement gap payment, and data for achievement payment. The special education instructional block grant rate increased from \$150.57 to \$151.53 and the special education related services block grant increased from \$50.19 to \$50.51, reflecting the increased appropriation passed by legislature. The threshold to determine disproportionate costs was also raised. The data for achievement payment was reinstated. State funding comparisons for Helena Public Schools are as follows:

	FY19		FY20		Increase/Decrease	
	Elementary	High School	Elementary	High School	Elementary	High School
Direct State Aid	\$13,926,851	\$9,284,973	\$14,305,463	\$9,294,648	\$378,612	\$9,674
Quality Educator	\$1,294,791	\$716,204	\$1,312,391	\$720,828	\$17,600	\$4,624
At risk	\$128,206	\$70,329	\$126,001	\$65,293	(\$2,206)	(\$5,036)
Indian Education for All	\$116,046	\$64,257	\$119,397	\$64,277	\$3,350	\$20
American Indian achievement gap	\$64,628	\$37,236	\$62,208	\$36,288	(\$2,420)	(\$948)
Data for achievement	\$111,140	\$61,541	\$114,340	\$61,555	\$3,200	\$14
SPED Allowable Costs	\$1,670,224	\$585,617	\$1,406,590	\$585,714	(\$263,634)	\$97
Guaranteed Tax Base Aid	\$7,511,218	\$5,051,705	\$7,515,363	\$5,124,893	\$4,144	\$73,188

Operating reserves increased slightly. Operating reserves in the elementary are 7%, up .32%. Operating reserves in the high school are 5.94%, up .26%.

Transportation:

Helena High School District intends to renew the transportation agreement with East Helena K-12. Details of the agreement are currently being negotiated. Helena High School District will receive state and county transportation reimbursements for the routes. The contract with First Student increased by 9.75%. An improvement project for a bus drop off location at Capital High School was also incorporated into the budget.

Legislature reinstated funding for the State Transportation Reimbursements to 100% for fiscal years 2019-20 and 2020-21.

Tuition:

The district continues to make efforts to address the increasing special education costs by performing a thorough analysis each year to identify resident students with special needs who are receiving one-on-one services. The increase in the tuition fund budget reflects the increase cost associated with these services.

Retirement:

The increase in the retirement fund budget reflects the increase salaries, employer payroll costs associated with the bonus to be paid in September, and employer payroll costs associated with the retirement incentive under negotiations.

Adult Education:

The increase in the adult education budget is directly related to increases in salaries and benefits.

Technology:

Both the elementary and high school have a perpetual technology levy, \$520,500 for the elementary and \$559,500 for the high school. Remaining fund balance for budget in the elementary was \$561,414.44 and \$767,115.72 in the high school, for a total budget of \$1,112,660.47 in the elementary and \$1,345,922.84 in the high school. Legislature reinstated the \$1 million statutory appropriation for technology aid for fiscal years 2019-20 and 2020-21. The annual distribution to schools is based on the ratio that each district's BASE budget bears to the statewide BASE budget amount for all school districts. The elementary will receive \$30,746.03 in state technology aid and the high school will receive \$19,307.12.

Flexibility:

The amount budgeted reflects the unspent cash balance reappropriated.

Debt Service:

The budgeted amount for debt service payments on 2017 bonds is \$2,169,100 for interest payments, \$1,935,000 for principal payments and agent fees are estimated to be \$1,200. The budgeted amount for debt service payments on the 2019 bond issue are \$303,519.31 for interest and \$270,000 for principal payments. The Kessler Bonds were paid off in fiscal year 2018-19. Taxes for Special Improvement Districts (SIDs) are expected to be approximately

\$209,693.75. Although the high school has no outstanding debt, taxes for SIDs are expected to be approximately \$171,331.94. Taxes for SIDs in fiscal year 2018-19 were higher than anticipated leaving the high school debt service fund with a deficit cash balance of \$11,506.64. The budget was increased by this amount to eliminate the deficit. The total debt service budget is \$4,88,513.06 for the elementary and \$183,331.94 for the high school.

Building Reserve:

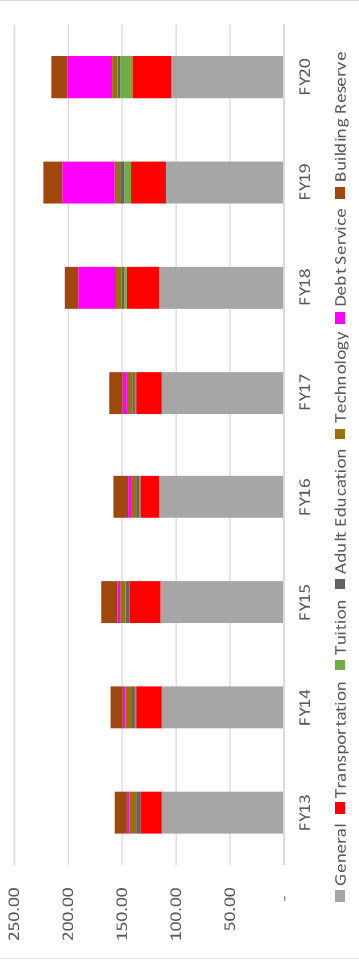
Taxpayers approved 10-year building reserve levies in both the elementary and high school in November 2013, with the levies beginning in FY 2015, leaving four (4) years remaining after this budget year. The elementary levy is \$1,250,000 annually and the high school levy is \$750,000 annually. Remaining fund balance for budget in the elementary was \$2,177,416.31 and \$2,093,990.89 in the high school. In addition, the district also took advantage of the permissive levy to address facility improvements and repairs identified in the recently updated facility inventory report prepared by the district. The 2019 Legislature passed a law to fund the guaranteed tax base amount for school major maintenance projects. The exact amount of the funding will not be known until the Spring of 2020. The district estimated the funding amount to be 100% of the allocation to the district. The estimated School Major Maintenance Aid is \$221,920.13 for the elementary and \$152,952.03 for the high school. The total building reserve budget is \$3,975,716.31 in the elementary and \$3,154,290.89 in the high school. Planned building projects for fiscal year 2019-20 include: a partial reroof at Kessler Elementary (approximately \$250,000), a partial reroof at Warren Elementary (approximately \$175,000), a partial reroof at Helena High School (approximately 175,000), May Butler Center reroof (approximately \$50,000), Asphalt resurfacing and sidewalk repairs (approximately \$100,000), Exterior stucco and repainting at Hawthorne Elementary, and a boiler replacement at Lincoln (approximately \$250,000).

Helena Public Schools Levied Mills History

Helena Elementary District No. 1

Fund	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
General	113.01	112.60	114.97	115.28	113.52	116.11	109.82	104.91
Transportation	19.67	24.48	28.61	18.29	23.47	28.99	31.52	35.15
Tuition	-	0.94	0.05	0.37	0.55	2.80	7.27	11.24
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	4.38	3.24	2.79	2.40	2.67	2.80	3.50	3.37
Technology	5.86	5.70	5.85	5.58	5.46	5.12	5.03	4.71
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	2.92	2.24	2.63	2.86	3.44	35.19	48.71	41.56
Building Reserve	11.26	10.96	14.04	13.39	13.10	12.29	17.43	14.28
Total	157.10	160.16	168.94	158.17	162.21	203.30	223.28	215.22

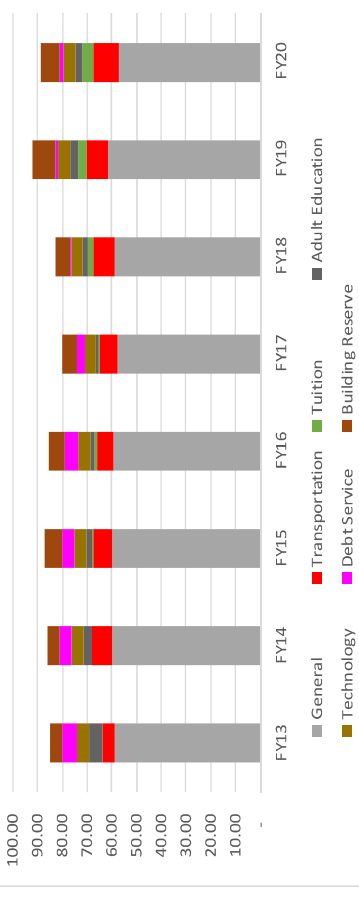
Elementary Mill Levy History



Helena High School District No. 1

Fund	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
General	58.72	59.80	60.04	59.31	57.86	58.80	61.80	57.13
Transportation	5.16	8.06	7.71	6.66	6.99	8.81	8.69	10.64
Tuition	-	-	0.27	0.91	0.76	2.00	3.22	4.19
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	5.14	3.61	2.11	1.59	0.69	2.52	3.07	2.95
Technology	5.05	4.89	5.03	4.85	4.73	4.41	4.95	4.63
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	5.99	5.02	5.15	5.89	2.85	0.50	0.88	1.52
Building Reserve	4.96	4.81	6.75	6.50	6.34	5.91	9.38	7.50
Total	85.02	86.19	87.06	85.71	80.22	82.95	91.99	88.56

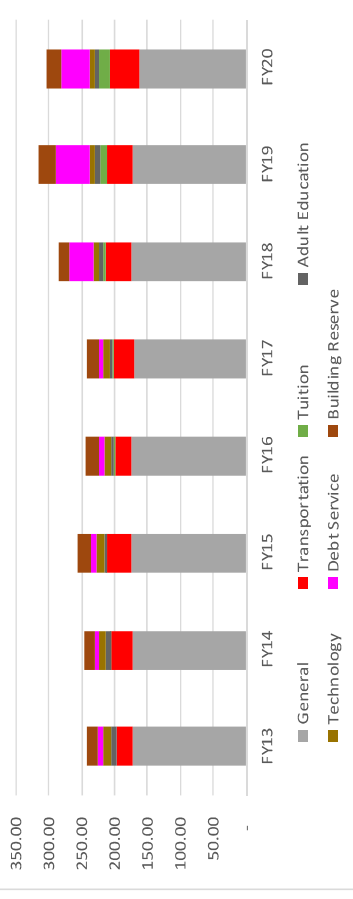
High School Mill Levy History



Combined

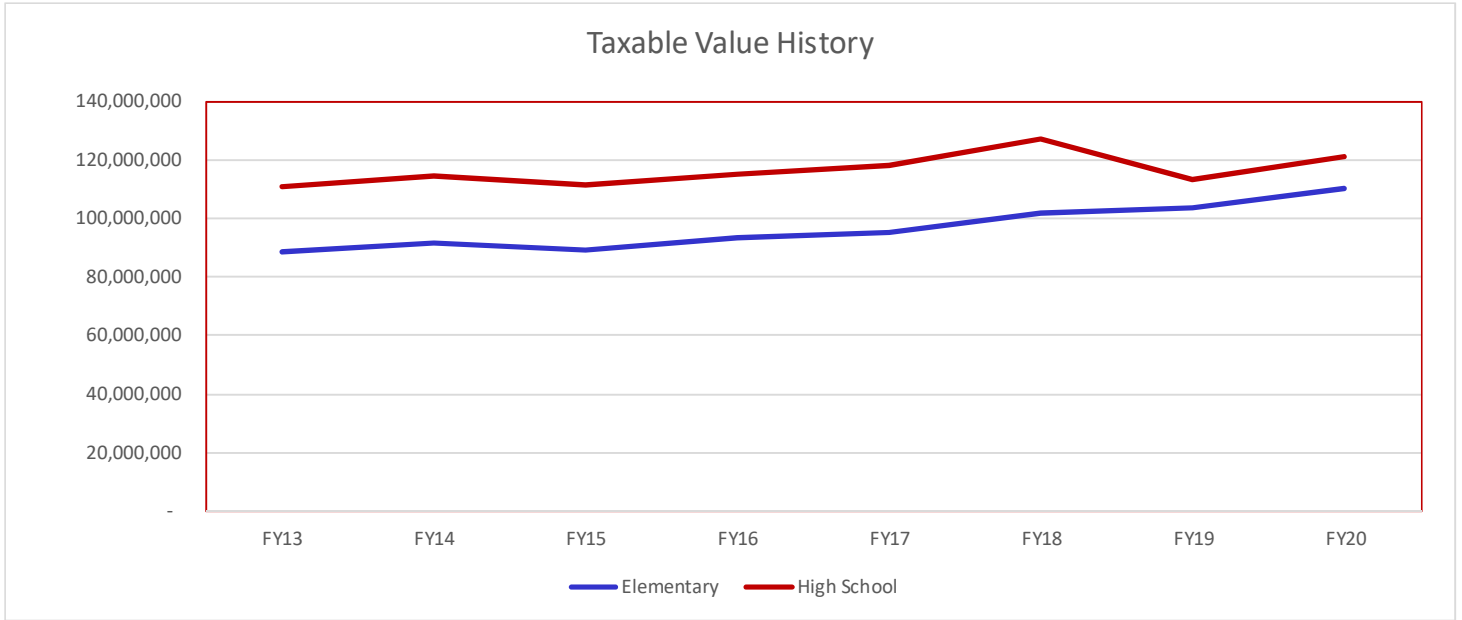
Fund	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
General	171.73	172.40	175.01	174.59	171.38	174.91	171.62	162.04
Transportation	24.83	32.54	36.32	24.95	30.46	37.80	40.21	45.79
Tuition	-	0.94	0.32	1.28	1.31	4.80	10.49	15.43
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	9.52	6.85	4.90	3.99	3.36	5.32	6.57	6.32
Technology	10.91	10.59	10.88	10.43	10.19	9.53	9.98	9.34
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	8.91	7.26	7.78	8.75	6.29	35.69	49.59	43.08
Building Reserve	16.22	15.77	20.79	19.89	19.44	18.20	26.81	21.78
Total	242.12	246.35	256.00	243.88	242.43	286.25	315.27	303.78

Combined Elementary & High School Mill Levy History



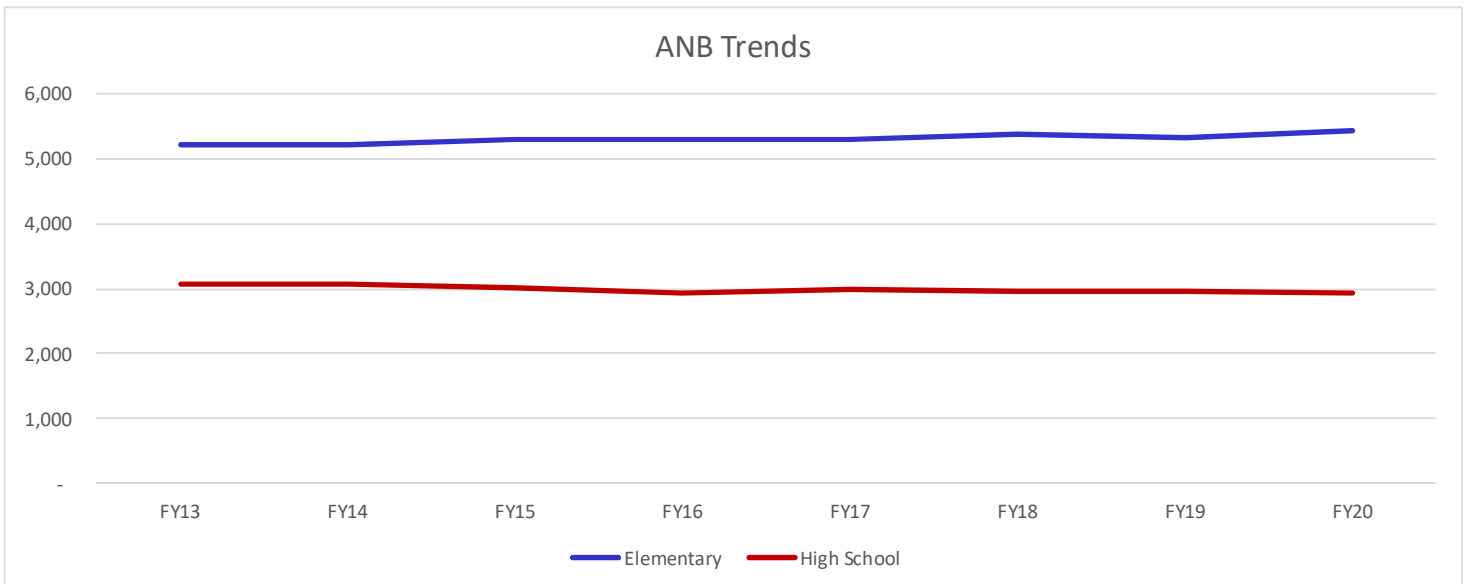
Helena Public Schools Levied Taxable Value History

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Elementary	88,818,771	91,268,261	89,028,019	93,354,867	95,400,490	101,679,079	103,383,961	110,429,655
High School	110,845,060	114,384,554	111,124,592	115,304,637	118,270,566	126,978,847	113,074,896	120,879,507



Helena Public Schools ANB Trends

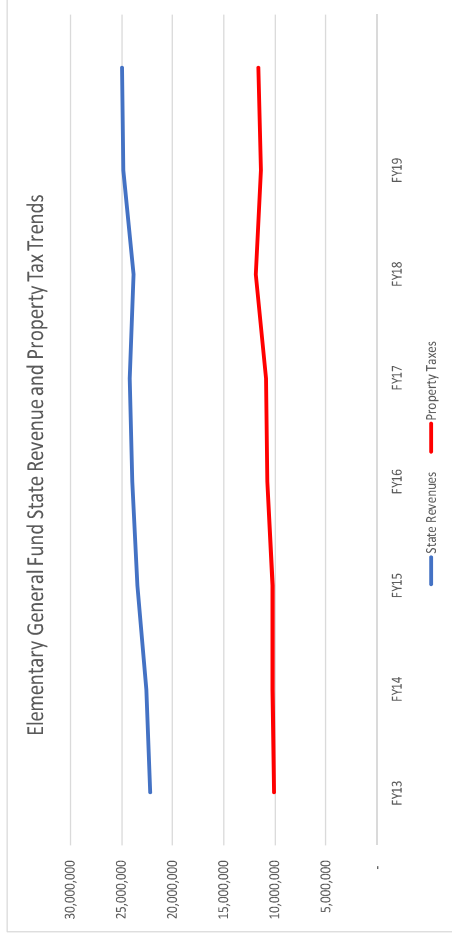
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Elementary	5,211	5,205	5,287	5,290	5,281	5,369	5,333	5,437
High School	3,058	3,068	3,009	2,934	2,979	2,963	2,953	2,927



Helena Public Schools General Fund State Revenue vs Property Taxes

Helena Elementary District No. 1

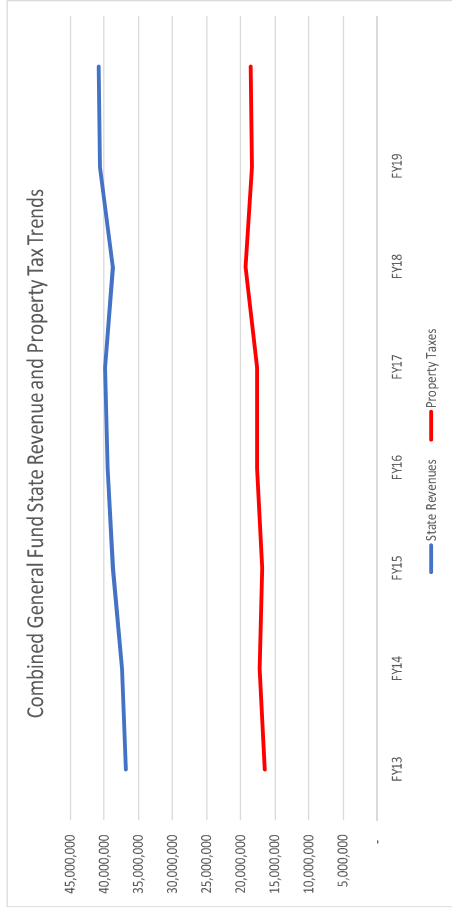
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
State Revenues	22,209,726	22,556,936	23,466,234	23,969,204	24,143,592	23,846,902	24,823,104	24,961,752
Property Taxes	10,036,628	10,275,584	10,234,346	10,760,755	10,830,733	11,804,698	11,353,930	11,583,944



Helena Public Schools General Fund State Revenue vs Property Taxes

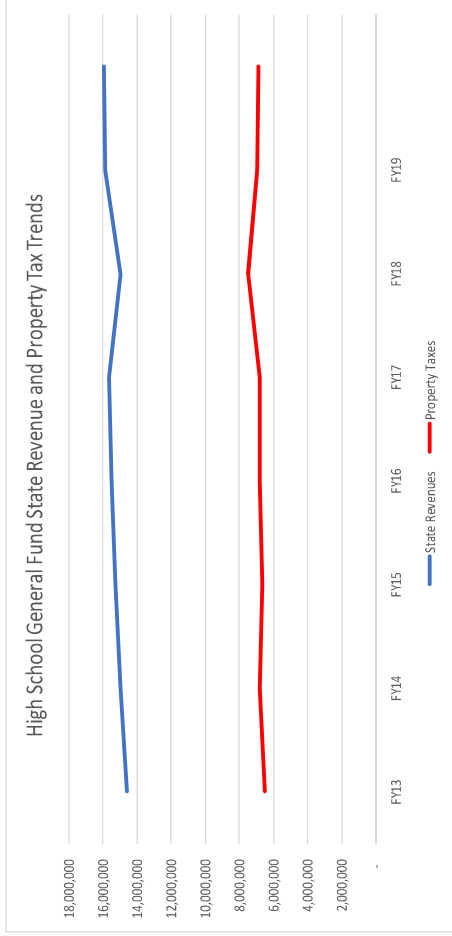
Combined

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
State Revenues	36,807,172	37,509,828	38,754,638	39,433,740	39,794,993	38,822,008	40,694,966	40,915,247
Property Taxes	16,546,525	17,116,482	16,907,217	17,598,381	17,674,162	19,271,881	18,340,445	18,489,666



Helena High School District No. 1

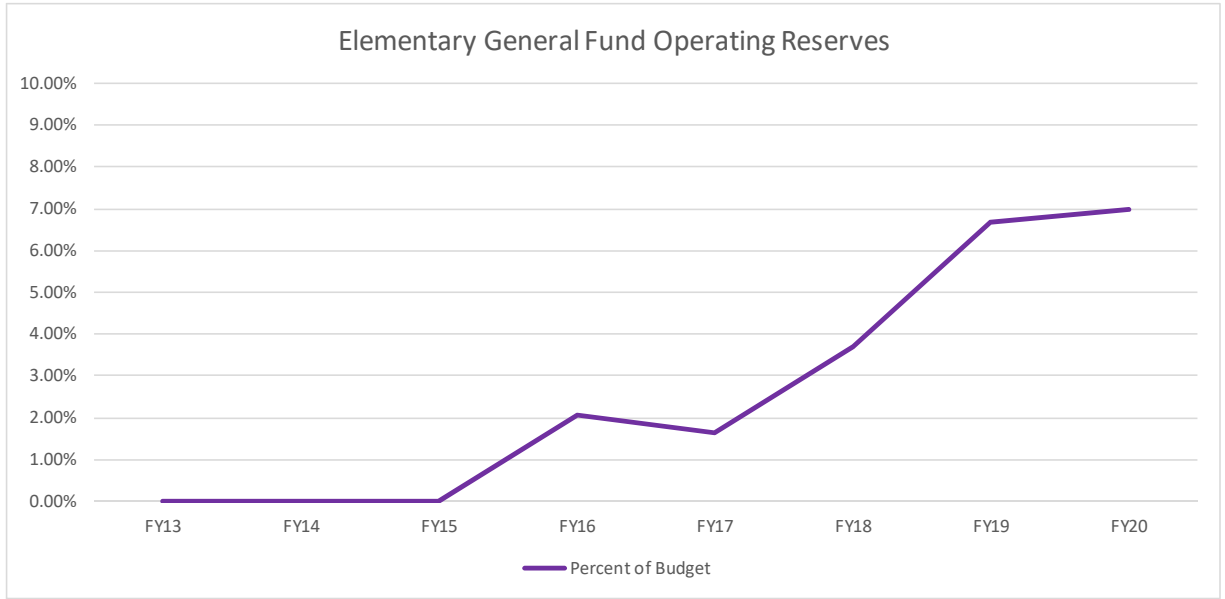
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
State Revenues	14,597,445	14,952,892	15,288,403	15,464,536	15,651,401	14,975,106	15,871,862	15,953,495
Property Taxes	6,509,897	6,840,898	6,672,871	6,837,625	6,843,429	7,467,182	6,986,514	6,905,723



Helena Public Schools General Fund Operating Reserves

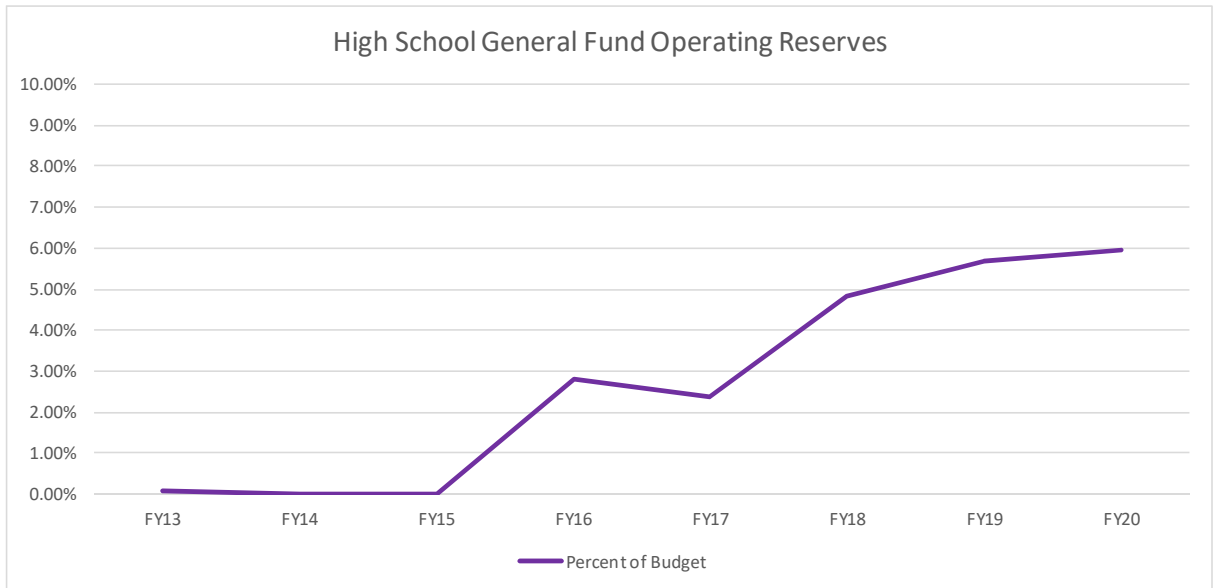
Helena Elementary District No. 1

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Operating Reserves	-	-	-	716,617.33	576,901.25	1,331,087.86	2,419,766.95	2,564,337.75
Percent of Budget	0.00%	0.00%	0.00%	2.06%	1.64%	3.71%	6.68%	7.00%



Helena High School District No. 1

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20
Operating Reserves	14,052.40	-	-	625,489.38	532,966.52	1,085,275.98	1,300,324.87	1,361,941.55
Percent of Budget	0.07%	0.00%	0.00%	2.80%	2.36%	4.81%	5.68%	5.94%

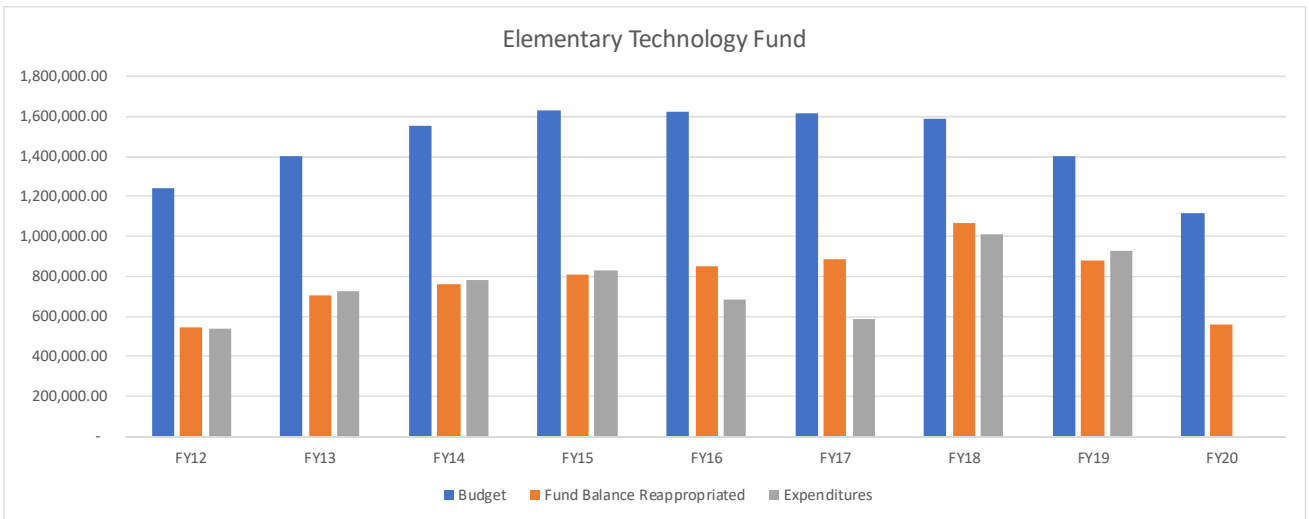


Helena Public Schools Technology Fund History

Helena Elementary District No. 1

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>
Budget	1,243,193.16	1,398,766.85	1,554,853.74	1,630,826.21	1,623,390.28	1,614,346.36	1,588,741.28	1,397,058.11	1,112,660.47
Fund Balance Reappropriated	548,535.15	705,336.84	764,150.17	809,034.83	848,870.62	886,813.20	1,068,241.28	876,558.11	561,414.44
Expenditures	539,103.48	726,656.27	781,736.86	833,136.08	683,583.04	585,985.66	1,014,309.56	926,775.22	

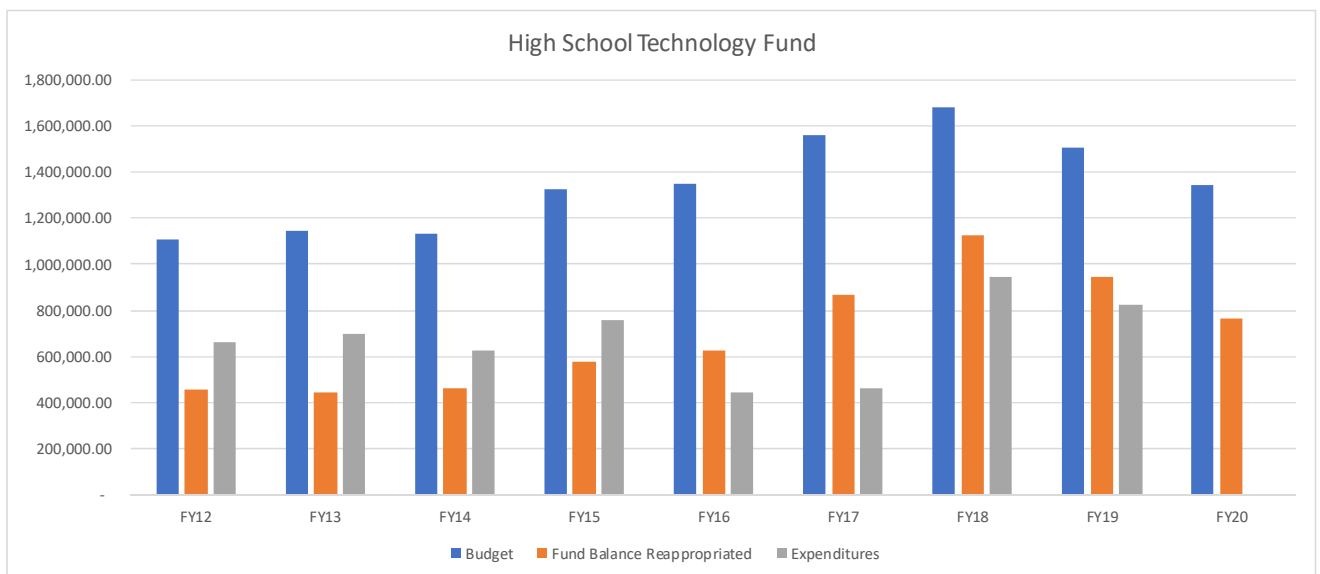
Elementary perpetual levy is \$520,500, beginning in FY2006



Helena High School District No. 1

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>
Budget	1,109,099.74	1,144,156.96	1,130,131.15	1,326,496.87	1,352,400.04	1,558,418.16	1,684,326.97	1,506,947.94	1,345,922.84
Fund Balance Reappropriated	454,082.69	446,313.62	461,342.95	574,190.01	628,137.93	868,308.76	1,124,826.97	947,447.94	767,115.72
Expenditures	661,850.26	695,498.99	624,483.56	756,477.56	444,468.24	461,702.64	947,407.81	823,351.38	

High school perpetual levy is \$559,500, beginning in FY2006

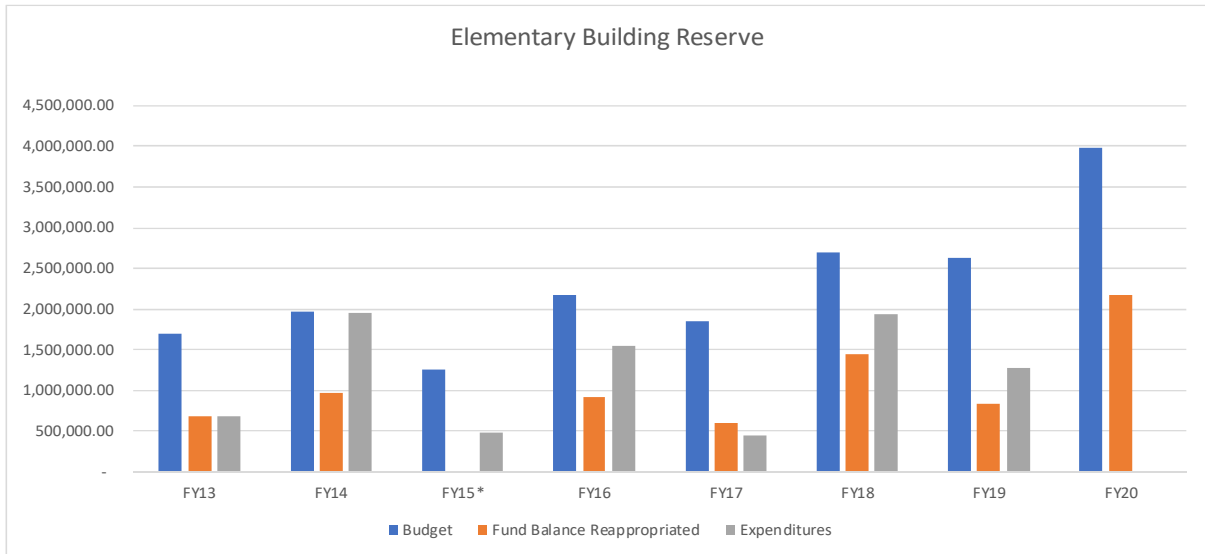


Helena Public Schools Building Reserve Fund History

Helena Elementary District No. 1

	FY13	FY14	FY15*	FY16	FY17	FY18	FY19	FY20
Budget	1,694,642.80	1,975,747.14	1,262,911.17	2,172,678.93	1,855,793.35	2,696,712.82	2,636,086.41	3,975,716.31
Fund Balance Reappropriated	693,892.80	974,747.14	12,161.17	922,378.93	601,793.35	1,446,712.82	834,186.41	2,177,416.31
Expenditures	692,099.69	1,960,183.65	487,512.67	1,547,049.48	449,447.68	1,930,659.48	1,271,476.34	

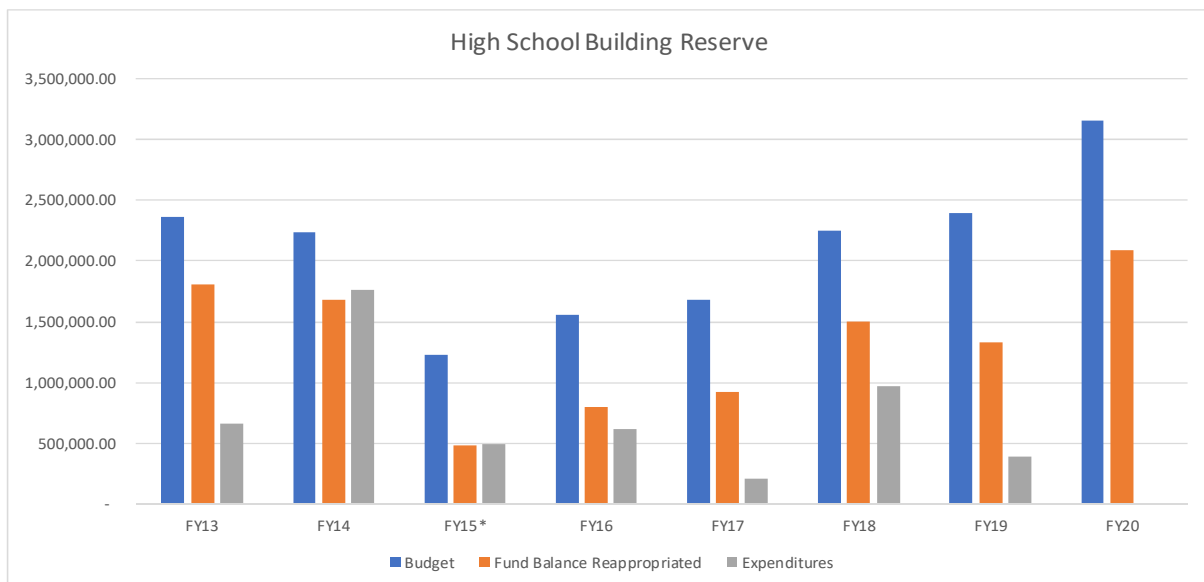
* Elementary levy increased from \$1,000,000 to \$1,250,000



Helena High School District No. 1

	FY13	FY14	FY15*	FY16	FY17	FY18	FY19	FY20
Budget	2,361,682.51	2,240,359.99	1,229,841.34	1,554,332.74	1,678,900.61	2,251,324.33	2,390,725.10	3,154,290.89
Fund Balance Reappropriated	1,808,682.51	1,685,859.99	477,991.34	803,682.74	928,150.61	1,501,324.33	1,329,425.10	2,093,990.89
Expenditures	659,873.00	1,757,935.57	493,892.26	616,644.82	207,485.97	966,387.73	388,977.46	

* High School levy increased from \$550,000 to \$750,000





Budget Report

FY 2020

25 Lewis & Clark

0487 Helena Elem

Submit ID:

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5,437	N/A	110,429,655

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

Janelle Mickelson

(Signature)

(Date)

Chairperson, School Trustees:

Luke Muszkiewicz

(Signature)

(Date)

County Superintendent:

Katrina Chaney

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

FY 2020

25 Lewis & Clark

Submit ID:

0487 Helena Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	36,614,287.84	2,564,337.75	10%	7.00%	0.00	25,030,343.92	11,583,943.92	104.91
10 Transportation	4,889,621.16	977,924.23	20%	20.00%	18,334.06	989,346.25	3,881,940.85	35.15
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,250,132.25		N/A		8,383.40	0.00	1,241,748.85	11.24
14 Retirement	6,818,927.18	1,363,785.44	20%	20.00%	406,487.82	6,412,439.36		
17 Adult Education	381,365.73	133,478.01	35%	35.00%	9,323.23	0.00	372,042.50	3.37
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,112,660.47	0.00	N/A	0.00%	561,414.44	30,746.03	520,500.00	4.71
29 Flexibility	78,285.70	0.00	N/A	0.00%	78,285.70	0.00	0.00	0.00
61 Building Reserve	3,975,716.31	0.00	N/A	0.00%	2,177,416.31	221,920.13	1,576,379.87	14.28
Total of All Funds	55,120,996.64	5,039,525.43			3,259,644.96	32,684,795.69	19,176,555.99	173.66

50 Debt Service								
Tax Jurisdiction								
#1	4,888,513.06	0.00	20-9-438	0.00%	299,184.32	0.00	4,589,328.74	41.56
KESSLER	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00



Budget Report

FY 2020

25 Lewis & Clark

0487 Helena Elem

Submit ID:

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELENA K-6	4,281
M1	HELENA 7-8	1,156

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	14,305,463.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,312,390.75
D.	At Risk Student	(I-D)	126,000.62
E.	Indian Education For All	(I-E)	119,396.52
F.	American Indian Achievement Gap	(I-F)	62,208.00
G.	Data For Achievement	(I-G)	114,340.11
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	1,406,590.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	194,045.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,333
B.	BASE Budget Limit	(II-B)	28,978,136.97
C.	Maximum Budget Limit	(II-C)	36,211,524.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,232,192.40
E.	Adopted Budget	(II-E)	36,211,524.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	29,306,180.88
H.	Maximum Budget Limit	(II-H)	36,550,789.66
I.	Highest Budget Without a Vote	(II-I)	36,538,373.28
J.	Highest Budget	(II-J)	36,614,287.84
K.	Highest Voted Amount	(II-K)	75,914.56
L.	Amount Approved on Ballot by Voters	(II-L)	103,594.00
M.	Adopted Budget	(II-M)	36,614,287.84



Budget Report

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Submit ID:

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,564,337.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,564,337.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		36,614,287.84
1.	BASE Budget Limit	(V-A1)	29,306,180.88	
2.	Over-BASE Budget	(V-A2)	7,308,106.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		14,305,463.12
1.	Direct State Aid Paid By State	(V-B1)	14,305,463.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,312,390.75
D.	At Risk Student	(V-D)		126,000.62
E.	Indian Education For All	(V-E)		119,396.52
F.	American Indian Achievement Gap	(V-F)		62,208.00
G.	Data For Achievement	(V-G)		114,340.11
H.	Special Education Allowable Cost Payment	(V-H)		1,406,590.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		68,591.72
1.	Actual Non-Levy Revenue	(V-J1)	68,591.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		11,791,199.81
1.	State Guaranteed Tax Base Aid	(V-L1)	7,515,362.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,275,836.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		29,306,180.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	



Budget Report

FY 2020

25 Lewis & Clark

0487 Helena Elem

Submit ID:

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,308,106.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,308,106.96
Mill Levies:				
R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		38.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		66.18
	1. District Property Tax Levy Mills	(V-U1)	66.18	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		104.91

* Should be approximately equal to (Taxable Value X .001) X BASE Mills

** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



Budget Report FY 2020

25 Lewis & Clark

0487 Helena Elem

Submit ID:

01 General Fund

Adopted Budget	0001	36,614,287.84
Budget Uses		
Expenditure Budget	0002	36,614,287.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	14,305,463.12
Quality Educator	3111	1,312,390.75
At Risk Student	3112	126,000.62
Indian Education For All	3113	119,396.52
American Indian Achievement Gap	3114	62,208.00
State Spec Ed Allowable Cost Pymt to Districts	3115	1,406,590.23
Data For Achievement	3116	114,340.11
State Guaranteed Tax Base Aid	3120	7,515,362.85
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	66,179.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,738.03
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	674.16
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Anticipated Non-levy Revenue and Funding Sources - BASE		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00



Budget Report

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Submit ID:

Individual Tuition		1310	0.00
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00
Other Non-levy Revenue			
District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00
Levies			
Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	4,275,836.96	
Over-BASE Levy	1110(c)	7,308,106.96	
District Tax Levy		1110	11,583,943.92
Total Estimated Revenues to Fund Adopted Budget		0004	36,614,287.84
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



Budget Report

FY 2020

25 Lewis & Clark

0487 Helena Elem

Submit ID:

10 Transportation Fund

Adopted Budget	0001	4,889,621.16
Budget Uses		
Expenditure Budget	0002	4,889,621.16
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	899,405.68
Contingency	0006	89,940.57
Over-Schedule	0011	3,900,274.91
Fund Balance for Budget	TFS48	996,258.29
Operating Reserve	0961	977,924.23
Unreserved Fund Balance Reappropriated	0970	18,334.06
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Trans Reimb	2220	494,673.12
State On-Schedule Trans Reimb	3210	494,673.13
District Tax Levy	1110	3,881,940.85
District Mills	999	35.15
Total Estimated Revenues to Fund Adopted Budget	0004	4,889,621.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2020

25 Lewis & Clark

0487 Helena Elem

Submit ID:

13 Tuition Fund

Adopted Budget	0001	1,250,132.25
Budget Uses		
Expenditure Budget	0002	1,250,132.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,383.40
Unreserved Fund Balance Reappropriated	0970	8,383.40
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,241,748.85
District Mills	999	11.24
Total Estimated Revenues to Fund Adopted Budget	0004	1,250,132.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2020

25 Lewis & Clark

0487 Helena Elem

Submit ID:

14 Retirement Fund

Adopted Budget	0001	6,818,927.18
Budget Uses		
Expenditure Budget	0002	6,818,927.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,770,273.26
Operating Reserve	0961	1,363,785.44
Unreserved Fund Balance Reappropriated	0970	406,487.82
Estimated Funding Sources		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,412,439.36
Total Estimated Revenues to Fund Adopted Budget	0004	6,818,927.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2020

25 Lewis & Clark

0487 Helena Elem

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	381,365.73
Budget Uses		
Expenditure Budget	0002	381,365.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	142,801.24
Operating Reserve	0961	133,478.01
Unreserved Fund Balance Reappropriated	0970	9,323.23
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	372,042.50
District Mills	999	3.37
Total Estimated Revenues to Fund Adopted Budget	0004	381,365.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2020

25 Lewis & Clark

0487 Helena Elem

Submit ID:

28 Technology Fund

Adopted Budget	0001	1,112,660.47
Budget Uses		
Expenditure Budget	0002	1,112,660.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	561,414.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	561,414.44
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State Technology Aid	3281	30,746.03
District Tax Levy	1110	520,500.00
District Mills	999	4.71
Total Estimated Revenues to Fund Adopted Budget	0004	1,112,660.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2020

25 Lewis & Clark

0487 Helena Elem

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	78,285.70
Budget Uses		
Expenditure Budget	0002	78,285.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,285.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	78,285.70
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	78,285.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2020

25 Lewis & Clark

Submit ID:

0487 Helena Elem

50 Debt Service Fund

#1

Taxable Value		110,429,655.00
Adopted Budget	0001	4,888,513.06
Budget Uses		
Expenditure Budget	0002	4,888,513.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	299,184.32
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	299,184.32
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,589,328.74
Jurisdiction Mills	999	41.56
Total Estimated Revenues to Fund Adopted Budget	0004	4,888,513.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/20	Principal	Interest	Agent Fees
Elementary Bond	09/20/2017	06/30/2037	55,000,000.00	49,770,000.00	1,935,000.00	2,169,100.00	1,200.00
Elementary Bond	06/05/2019	06/30/2039	8,000,000.00	7,730,000.00	270,000.00	303,519.31	0.00
Total Bond Requirements							4,678,819.31

SIDs

Issue Type	Amount
Elementary	209,693.75
Total SID Requirements	209,693.75
Total Debt Service Requirements	0002 4,888,513.06



Budget Report

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Submit ID:

KESSLER

Taxable Value		7,268,165.00
Adopted Budget	0001	0.00
Budget Uses		
Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-32,379.17
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2020

25 Lewis & Clark

0487 Helena Elem

Submit ID:

61 Building Reserve Fund

Adopted Budget	0001	3,975,716.31
Budget Uses		
Expenditure Budget	0002	3,975,716.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,177,416.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,177,416.31
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
School Major Maintenance Aid (SMMA)	3283	221,920.13
State Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	1,250,000.00
Building Reserve Permissive Levy	1110(b)	326,379.87
District Tax Levy	1110	1,576,379.87
District Mills	999	14.28
Building Reserve Voted Mills	0134	11.32
Building Reserve Permissive Mills	0135	2.96
Total Estimated Revenues to Fund Adopted Budget	0004	3,975,716.31

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
11/05/2013	12,500,000.00	10	612	6,250,000.00	1,250,000.00	1,250,000.00
Total						1,250,000.00



Budget Report

FY 2020

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0488 Helena H S

Submit ID:

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)

Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)

County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)

County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	* 2,927	120,879,507

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

Janelle Mickelson

(Signature)

(Date)

Chairperson, School Trustees:

Luke Muszkiewicz

(Signature)

(Date)

County Superintendent:

Katrina Chaney

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

FY 2020

25 Lewis & Clark

Submit ID:

0488 Helena H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	22,913,063.83	1,361,941.55	10%	5.94%	0.00	16,007,341.32	6,905,722.51	57.13
10 Transportation	1,626,062.68	325,212.54	20%	20.00%	7,663.23	331,831.65	1,286,567.80	10.64
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	506,350.61		N/A		188.33	0.00	506,162.28	4.19
14 Retirement	4,756,608.00	951,321.60	20%	20.00%	157,402.24	4,599,205.76		
17 Adult Education	374,652.94	128,048.53	35%	34.18%	18,227.39	0.00	356,425.55	2.95
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,345,922.84	0.00	N/A	0.00%	767,115.72	19,307.12	559,500.00	4.63
29 Flexibility	49,518.72	0.00	N/A	0.00%	49,518.72	0.00	0.00	0.00
61 Building Reserve	3,154,290.89	0.00	N/A	0.00%	2,093,990.89	152,952.03	907,347.97	7.50
Total of All Funds	34,726,470.51	2,766,524.22			3,094,106.52	21,110,637.88	10,521,726.11	87.04

50 Debt Service								
Tax Jurisdiction								
#1								
#1	183,331.94	0.00	20-9-438	0.00%	0.00	0.00	183,331.94	1.52



Budget Report

FY 2020

25 Lewis & Clark

0488 Helena H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HELENA HS 9-12 2,927 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,294,647.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	720,827.50
D.	At Risk Student	(I-D)	65,293.18
E.	Indian Education For All	(I-E)	64,276.92
F.	American Indian Achievement Gap	(I-F)	36,288.00
G.	Data For Achievement	(I-G)	61,554.81
H.	State Spec Ed Allowable Cost Pymt to Districts	(I-H)	585,713.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	258,051.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,953
B.	BASE Budget Limit	(II-B)	18,386,832.55
C.	Maximum Budget Limit	(II-C)	22,892,553.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,505,600.08
E.	Adopted Budget	(II-E)	22,892,553.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,402,956.35
H.	Maximum Budget Limit	(II-H)	22,913,063.83
I.	Highest Budget Without a Vote	(II-I)	22,913,063.83
J.	Highest Budget	(II-J)	22,913,063.83
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	22,913,063.83



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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,361,941.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,361,941.55

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		22,913,063.83
1.	BASE Budget Limit	(V-A1)	18,402,956.35	
2.	Over-BASE Budget	(V-A2)	4,510,107.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,294,647.79
1.	Direct State Aid Paid By State	(V-B1)	9,294,647.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		720,827.50
D.	At Risk Student	(V-D)		65,293.18
E.	Indian Education For All	(V-E)		64,276.92
F.	American Indian Achievement Gap	(V-F)		36,288.00
G.	Data For Achievement	(V-G)		61,554.81
H.	Special Education Allowable Cost Payment	(V-H)		585,713.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		49,338.90
1.	Actual Non-Levy Revenue	(V-J1)	49,338.90	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,525,015.29
1.	State Guaranteed Tax Base Aid	(V-L1)	5,124,892.86	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,400,122.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,402,956.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		4,507.40
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	4,507.40	



Budget Report

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3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00
4.	Oil & Gas Revenues	(V-O4)	0.00
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00
6.	Excess Levy Over-BASE	(V-O6)	0.00
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)	4,505,600.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)	4,510,107.48
Mill Levies:			
R.	District Non-Isolated Mills	(V-R)	0.00
S.	BASE Mills - Elementary	(V-S)	0.00
T.	BASE Mills - High School	(V-T)	19.86
U.	Over-BASE Mills	(V-U)	37.27
	1. District Property Tax Levy Mills	(V-U1)	37.27
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00
V.	Total General Fund Mills	(V-V)	57.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills

** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



Budget Report FY 2020

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01 General Fund

Adopted Budget	0001	22,913,063.83
Budget Uses		
Expenditure Budget	0002	22,913,063.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	9,294,647.79
Quality Educator	3111	720,827.50
At Risk Student	3112	65,293.18
Indian Education For All	3113	64,276.92
American Indian Achievement Gap	3114	36,288.00
State Spec Ed Allowable Cost Pymt to Districts	3115	585,713.96
Data For Achievement	3116	61,554.81
State Guaranteed Tax Base Aid	3120	5,124,892.86
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	37,790.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,240.94
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	10,307.38
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Anticipated Non-levy Revenue and Funding Sources - BASE		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00



Budget Report

FY 2020

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Individual Tuition		1310	4,507.40
Tuition from Schl Dists Within State		1320	0.00
Tuition from Schl Dists Outside State		1330	0.00
State Tuition for State Placement		3117	0.00
Other Non-levy Revenue			
District Levy - Distn of Pr Yr's Prot/Dlq Taxes		1117	0.00
District Levy - Dept of Rev Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00
Levies			
Mandatory Non-isolated Levy	1110(a)		0.00
BASE Levy	1110(b)	2,400,122.43	
Over-BASE Levy	1110(c)	4,505,600.08	
District Tax Levy		1110	6,905,722.51
Total Estimated Revenues to Fund Adopted Budget		0004	22,913,063.83
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



Budget Report

FY 2020

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0488 Helena H S

Submit ID:

10 Transportation Fund

Adopted Budget	0001	1,626,062.68
Budget Uses		
Expenditure Budget	0002	1,626,062.68
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	301,665.14
Contingency	0006	30,166.51
Over-Schedule	0011	1,294,231.03
Fund Balance for Budget	TFS48	332,875.77
Operating Reserve	0961	325,212.54
Unreserved Fund Balance Reappropriated	0970	7,663.23
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Trans Fees from Other Schl Dists Within State	1420	0.00
Trans Fees from Other Schl Dists Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Tuition for State Placement	3117	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Trans Reimb	2220	165,915.82
State On-Schedule Trans Reimb	3210	165,915.83
District Tax Levy	1110	1,286,567.80
District Mills	999	10.64
Total Estimated Revenues to Fund Adopted Budget	0004	1,626,062.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2020

25 Lewis & Clark

0488 Helena H S

Submit ID:

13 Tuition Fund

Adopted Budget	0001	506,350.61
Budget Uses		
Expenditure Budget	0002	506,350.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	188.33
Unreserved Fund Balance Reappropriated	0970	188.33
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	506,162.28
District Mills	999	4.19
Total Estimated Revenues to Fund Adopted Budget	0004	506,350.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2020

25 Lewis & Clark

0488 Helena H S

Submit ID:

14 Retirement Fund

Adopted Budget	0001	4,756,608.00
Budget Uses		
Expenditure Budget	0002	4,756,608.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,108,723.84
Operating Reserve	0961	951,321.60
Unreserved Fund Balance Reappropriated	0970	157,402.24
Estimated Funding Sources		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,599,205.76
Total Estimated Revenues to Fund Adopted Budget	0004	4,756,608.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2020

25 Lewis & Clark

0488 Helena H S

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	374,652.94
Budget Uses		
Expenditure Budget	0002	374,652.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	146,275.92
Operating Reserve	0961	128,048.53
Unreserved Fund Balance Reappropriated	0970	18,227.39
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	356,425.55
District Mills	999	2.95
Total Estimated Revenues to Fund Adopted Budget	0004	374,652.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2020

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0488 Helena H S

Submit ID:

28 Technology Fund

Adopted Budget	0001	1,345,922.84
Budget Uses		
Expenditure Budget	0002	1,345,922.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	767,115.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	767,115.72
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State Technology Aid	3281	19,307.12
District Tax Levy	1110	559,500.00
District Mills	999	4.63
Total Estimated Revenues to Fund Adopted Budget	0004	1,345,922.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2020

25 Lewis & Clark

0488 Helena H S

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	49,518.72
Budget Uses		
Expenditure Budget	0002	49,518.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,518.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,518.72
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,518.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2020

25 Lewis & Clark

0488 Helena H S

Submit ID:

50 Debt Service Fund

#1

Taxable Value		120,879,507.00
Adopted Budget	0001	183,331.94
Budget Uses		
Expenditure Budget	0002	171,331.94
Add To Fund Balance	0003	12,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-11,506.64
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	183,331.94
Jurisdiction Mills	999	1.52
Total Estimated Revenues to Fund Adopted Budget	0004	183,331.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

<u>Issue Type</u>	<u>Amount</u>
High School	171,331.94
Total SID Requirements	171,331.94
Total Debt Service Requirements	171,331.94



Budget Report FY 2020

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Submit ID:

0488 Helena H S

61 Building Reserve Fund

Adopted Budget		0001	3,154,290.89
Budget Uses			
Expenditure Budget		0002	3,154,290.89
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,093,990.89
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,093,990.89
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
School Major Maintenance Aid (SMMA)		3283	152,952.03
State Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	750,000.00	
Building Reserve Permissive Levy	1110(b)	157,347.97	
District Tax Levy		1110	907,347.97
District Mills		999	7.50
Building Reserve Voted Mills		0134	6.20
Building Reserve Permissive Mills		0135	1.30
Total Estimated Revenues to Fund Adopted Budget		0004	3,154,290.89

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
11/05/2013	7,500,000.00	10	612	3,750,000.00	750,000.00	750,000.00
Total						750,000.00