



The Helena Public Schools educate, engage, and empower each student to maximize his or her individual potential with the knowledge, skills and character essential to being a responsible citizen and life-long learner.

Board of Trustees – Budget and Program Committee

Friday, August 7, 2020 – 12:00p.m.

Notice of Online Meeting:

Members of the public can attend by clicking on the below link. We ask that all participants mute their microphone until called upon by the Committee Chair for general and/or specific public comments. Upon completing public comment, please ensure that your microphone is again muted.

This meeting will take place using Microsoft Teams. However, participants need only to click on the below link to join the meeting from any internet enabled device. <https://helenaschools.org/event/board-of-trustees-budget-programs-committee-meeting-08-07-2020/>.

AGENDA

- I. CALL TO ORDER / INTRODUCTIONS
- II. GENERAL PUBLIC COMMENT: *This is the time for comment on public matters that are not on the agenda. Public matters do not include any pending legal matters, private personnel issues or private student issues. Please do not attempt to address such issues at this time or you will be ruled out of order. The Board cannot enter into a discussion during General Public Comment.*
- III. REVIEW OF AGENDA
- IV. REVIEW OF MINUTES
05/08/20 Budget and Program Committee Meeting Minutes (see attached)
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Helena School District No. 1 Fiscal Year 2020-21 Budget Analysis (see attached)
 - B. Helena Elementary School District No. 1 FY 2020-21 Budget (see attached)
 - C. Helena High School District No. 1 FY 2020-21 Budget (see attached)
- VI. BOARD / SUPERINTENDENT COMMENTS
- VII. ADJOURNMENT



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Board of Trustees – Budget and Programs Committee

Friday, May 8, 2020 – 12:00pm

MINUTES - DRAFT

ATTENDEES

Committee:

Jeff Hindoien, Committee Chair
John McEwen, Committee Member
Sarah Sullivan, Committee Member

Others:

Tyler Ream, Superintendent
Josh McKay, Assistant Superintendent
Janelle Mickelson, Business Services Administrator
Stacy Collette, Human Resources Director

I. CALL TO ORDER

Committee Chair, Jeff Hindoien, called the meeting to order at 12:00pm.

II. GENERAL PUBLIC COMMENT

No comments were offered.

III. REVIEW OF AGENDA

No changes were requested.

IV. REVIEW OF MINUTES

The minutes from the March 6, 2020, committee meeting were approved with requested changes.

V. ITEMS FOR INFORMATION/DISCUSSION

A. Year-to-Date Budget

Ms. Mickelson provided the committee with the most recent update of the budget, which included 3% remaining in the elementary fund, 7% in the high school fund, and 4% in the tuition fund. She added buildings' budgets have been transferred into the interlocal fund, so those funds will be available the next fiscal year.

B. Negotiations Update

Dr. Ream told the committee a second remote negotiations session had been May 7. He voiced his appreciation for the amount of time Stacy Collette and Janelle Mickelson put into the presentation. Ms. Collette added Helena Education Association (HEA) will be negotiating language items separately from the economic piece. In terms of salaries/pay, Ms. Collette state that HEA had made a proposal but to fully understand the immediate and long term costs, this proposal would need to be costed-out in in concert with HEA.

Mr. Hindoien asked if the last negotiations session resulted in a relative agreement on the fiscal truth. Dr. Ream answered there had been no questioning of figures at the most recent meeting, and there had been a consensus on fiscal amounts. He added any increase in salary would need be paid from the interlocal, and warned of budgeting a recurring cost from a non-recurring source.

Mr. Hindoien referenced the staff audit, specifically noting that staff would be forced to consider a reduction in force to pay for an increase in salaries. He added that the healthy reserve in the health care fund may result in savings for staff and asked if that had been mentioned in negotiations. Ms. Collette responded the district had used the health care fund in the past, and it certainly could be a point of discussion.

Ms. Sullivan asked for the impact of levies. Ms. Mickelson answered it was \$300,000 for the elementary levy and \$200,000 for the high school levy. She continued the model had been recalculated to include the levies. Ms. Sullivan voiced her appreciation for the professionalism of everyone involved.

C. Multi-Year Budget Projection Update

Dr. Ream told the committee that very few adjustments have been needed within the projections; they have provided a foundation to apply “what if” scenarios. He continued as soon as the district knew the levies passed, Ms. Mickelson projected the impact for the next five years. An additional adjustment to the projections was staffing projections assuming only step movement for the next three years. Dr. Ream continued Ms. Mickelson’s model still included a reduction in full-time employees (FTE) at the high school level.

VI. BOARD COMMENT

Committee members and district staff voiced their appreciation to Jeff Hindoien for his service on the board of trustees, specifically for his leadership as Chair of the Budget & Programs Committee.

VII. ADJOURNMENT

Mr. Hindoien adjourned the meeting at 12:50pm.



HELENA SCHOOL DISTRICT #1
2020-2021 BUDGET

Organization

Board of Trustees

Elementary and High School Trustees

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Luke Muszkiewicz	Chairperson	2023
Siobhan Hathhorn	Vice Chair	2022
Sarah Sullivan	Past Chair	2021
Terry Beaver	Trustee	2021
Libby Goldes	Trustee	2022
John McEwen	Trustee	2022
Jennifer Mckee	Trustee	2023

High School Trustees

Jennifer Walsh	Trustee - High School	2023
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List of Principal Officials

Tyler Ream	Superintendent
T. Janelle Mickelson	Business Services Administrator
Katrina Chaney	County Superintendent
Leo Gallagher	County Attorney

Helena Public Schools Budget Overview

Fund	Helena Elementary District No. 1				Helena High School District No. 1			
	FY 2019-20 Budget			Change %	FY 2019-20 Budget	FY 2020-21 Budget	Change \$	Change %
General	36,614,287.84	38,198,942.49	1,584,654.65	4.33%	22,913,063.83	22,918,119.09	5,055.26	0.02%
Transportation	4,889,621.16	5,051,238.21	161,617.05	3.31%	1,626,062.68	1,859,338.22	233,275.54	14.35%
Tuition	1,250,132.25	1,541,953.47	291,821.22	23.34%	506,350.61	434,579.22	(71,771.39)	-14.17%
Retirement	6,818,927.18	5,935,115.67	(883,811.51)	-12.96%	4,756,608.00	3,721,844.47	(1,034,763.53)	-21.75%
Adult Education	381,365.73	384,775.60	3,409.87	0.89%	374,652.94	379,933.30	5,280.36	1.41%
Technology	1,112,660.47	640,281.36	(472,379.11)	-42.45%	1,345,922.84	1,165,266.58	(180,656.26)	-13.42%
Flexibility	78,285.70	51,218.70	(27,067.00)	-34.57%	49,518.72	35,197.94	(14,320.78)	-28.92%
Debt Service	4,888,513.06	5,030,075.00	141,561.94	2.90%	183,331.94	204,000.00	20,668.06	11.27%
Building Reserve	3,975,716.31	3,778,184.44	(197,531.87)	-4.97%	3,154,290.89	2,758,386.00	(395,904.89)	-12.55%
Total	60,009,509.70	60,611,784.94	602,275.24	1.00%	34,909,802.45	33,476,664.82	(1,433,137.63)	-4.11%

Fund	Combined		Change \$	Change %
	FY 2019-20 Budget	FY 2020-21 Budget		
General	59,527,351.67	61,117,061.58	1,589,709.91	2.67%
Transportation	6,515,683.84	6,910,576.43	394,892.59	6.06%
Tuition	1,756,482.86	1,976,532.69	220,049.83	12.53%
Retirement	11,575,535.18	9,656,960.14	(1,918,575.04)	-16.57%
Adult Education	756,018.67	764,708.90	8,690.23	1.15%
Technology	2,458,583.31	1,805,547.94	(653,035.37)	-26.56%
Flexibility	127,804.42	86,416.64	(41,387.78)	-32.38%
Debt Service	5,071,845.00	5,234,075.00	162,230.00	3.20%
Building Reserve	7,130,007.20	6,536,570.44	(593,436.76)	-8.32%
Total	94,919,312.15	94,088,449.76	(830,862.39)	-0.88%

HIGHLIGHTS

District-Wide:

- Salary Increases:
 - Teachers, Administration, Independents, and Custodians received steps.
 - Para Educators received a 9% increase.
 - Secretaries received a 12% increase.
 - Carpenters received \$.50 per hour increase
 - Negotiations with craft positions had not occurred prior to the preparation of this document.

- Health Benefits increased \$40 from \$781 per month to \$821 per month

Salaries & Health Benefits	2020 Actual	2021 Budgeted	Increase/Decrease
Teachers	\$40,838,872	\$39,557,127	(\$1,281,745)
Para Educators	\$5,261,863	\$5,478,498	\$216,636
Administration	\$4,053,756	\$4,029,519	(\$24,237)
Custodial/Maintenance	\$2,995,409	\$3,201,528	\$206,120
Independents	\$3,117,223	\$3,249,520	\$132,296
Secretaries	\$2,570,364	\$2,814,507	\$244,142
Total decrease			(\$506,789)

- The decrease in teacher salaries reflects savings from retirements, and includes steps for the new year and replacement teachers.
 - The decrease in administration salaries reflects savings from retirements and one position not being filled.
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- Other budgeted increases:
 - Utilities – 4% increase based on historical increases.
 - Property and liability insurance – 34% increase, primarily due to \$41 million in new property added to the policy.

General Fund:

Elementary Average Number Belonging (ANB) increased by 94 in the elementary and the High School ANB decreased by 134. Further decreases in the High School are anticipated as East Helena continues to open grade levels at their new high school. An inflationary increase of 1.83% 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 \$151.53 to \$152.88 and the special education related services block grant increased from \$50.51 to \$50.96. The threshold to determine disproportionate costs was also raised. State funding comparisons for Helena Public Schools are as follows:

	FY20		FY21		Increase/Decrease	
	Elementary	High School	Elementary	High School	Elementary	High School
Direct State Aid	\$14,305,463	\$9,294,648	\$14,815,722	\$9,261,560	\$510,259	(\$33,088)
Quality Educator	\$1,312,391	\$720,828	\$1,354,887	\$725,883	\$42,496	\$5,055
At risk	\$126,001	\$65,293	\$125,778	\$57,373	(\$222)	(\$7,920)
Indian Education for All	\$119,397	\$64,277	\$123,696	\$63,972	\$4,299	(\$305)
American Indian achievement gap	\$62,208	\$36,288	\$62,700	\$31,020	\$492	(\$5,268)
Data for achievement	\$114,340	\$61,555	\$118,440	\$61,254	\$4,100	(\$301)
SPED Allowable Costs	\$1,406,590	\$585,714	\$1,634,324	\$563,618	\$227,734	(\$22,096)
Guaranteed Tax Base Aid	\$7,515,363	\$5,124,893	\$8,184,204	\$5,241,880	\$668,841	\$116,987

Operating reserves in the elementary are 7.16%, up .16%. Operating reserves in the high school are 7.35%, up .141%.

Transportation:

As a result of the Covid 19 virus, Transportation saw an increase to the budget. Driving the increase are two main factors:

- Student numbers on buses will be reduced to 20 to 24 students per bus. In order to provide safe busing and provide social distancing, buses will be limited to 1 student per seat.
- To provide the previous service, the number of routes were increased. The bus routes were assigned tier runs. As a result, middle school students will be picked up first and delivered to their respective schools. After middle school students are delivered, high school/elementary students will then be picked up and delivered to their schools. The routes can accomplish this by a time spread between middle school and high school/elementary start times.

The transportation agreement with East Helena K-12 was renewed without changes. 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.

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 elementary tuition fund budget reflects the increase cost associated with these services. The decrease in the high school tuition fund budget reflects shifts in staffing. Other expenditures included in the tuition fund budgets include charges for day treatment services for resident students and charges from county and/or regional detention facilities for resident students detained in the facilities.

Retirement:

The retirement fund budgets include increases employer payroll costs associated with salary increases and decreases in employer payroll costs as a result of no bonuses being paid and no special retirement package being offered in fiscal year 2021. The total net decrease is \$888,811.51 in the elementary and \$1,034,763.53 in the high school.

Adult Education:

The small increase in the adult education budget is related to increases in salaries and benefits and a more realistic conservative approach to budgeting.

Technology:

Both the elementary and high school have a perpetual technology levy, \$520,500 for the elementary and \$559,500 for the high school. Over the course of approximately two years technology needs in the elementary have outpaced resources, which has depleted the elementary technology fund. The remaining fund balance for the budget was only \$88,822.52, approximately \$511,000 less than the previous year and nearly \$790,000 less than fiscal year 2018. The total elementary technology budget is \$640,281.36, over \$472,000 less than last year. The Remaining fund balance for the budget in the high school was \$587,081.03 for a total budget of \$1,165,266.58. The annual technology aid 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 \$31,226.92 in state technology aid and the high school will receive \$18,685.55.

Flexibility:

The amount budgeted reflects the unspent cash balance reappropriated to fund the current year budget.

Debt Service:

The budgeted amount for debt service payments on 2017 bonds is \$2,091,700 for interest payments, \$2,015,000 for principal payments and agent fees are estimated to be \$400. The budgeted amount for debt service payments on the 2019 bond issue are \$274,975 for interest, \$300,000 for principal payments and agent fees are estimated to be \$400. Taxes for Special Improvement Districts (SIDs) are estimated to be approximately \$291,000. Taxes for SIDs in fiscal year 2020-21 were higher than anticipated leaving a deficit cash balance of \$45,907.76. The budget was increased by this amount to eliminate the deficit. The total elementary debt service budget is \$5,030,075. Although the high school has no outstanding debt, taxes for SIDs are estimated to be approximately \$204,000.

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 three (3) 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 \$1,969,484.44 and \$1,700,686 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 2021. Based on fiscal year 2020 payments, the district estimated the funding amount to be 98% of the allocation to the district. The estimated School Major Maintenance Aid is \$230,171.22 for the elementary and \$146,902.44 for the high school. The total building reserve budget is \$3,778,184.44 in the elementary and \$2,758,714.60 in the high school. Projects currently being funded through the building reserve fund are exterior doors at CR Anderson Middle School (\$20,811),

exterior doors at Warren Elementary (\$6,479), exterior doors at Smith Elementary, safety & security upgrades at Capital High School (\$671,000), and exterior doors at Capital High School. Future planned projects include: a boiler replacement at Jefferson Elementary (\$800,000), boiler controls replacement at various elementary buildings \$200,000), safety & security upgrades at Helena High School (\$75,000), and safety & security upgrades at PAL (\$30,000).

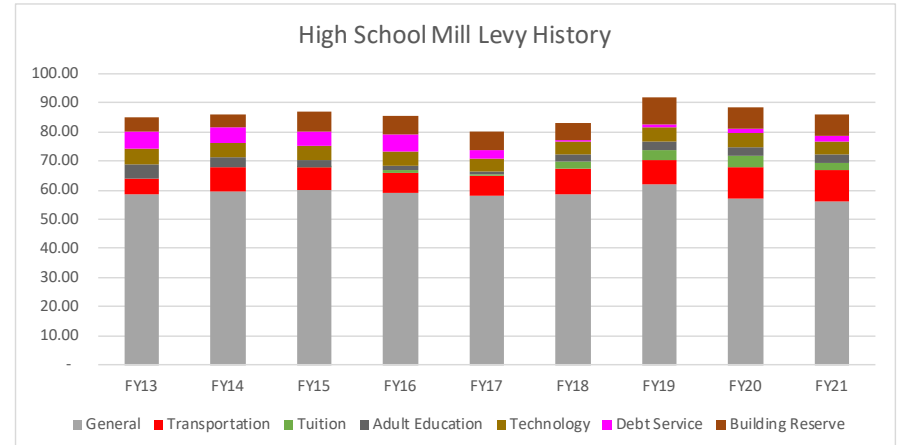
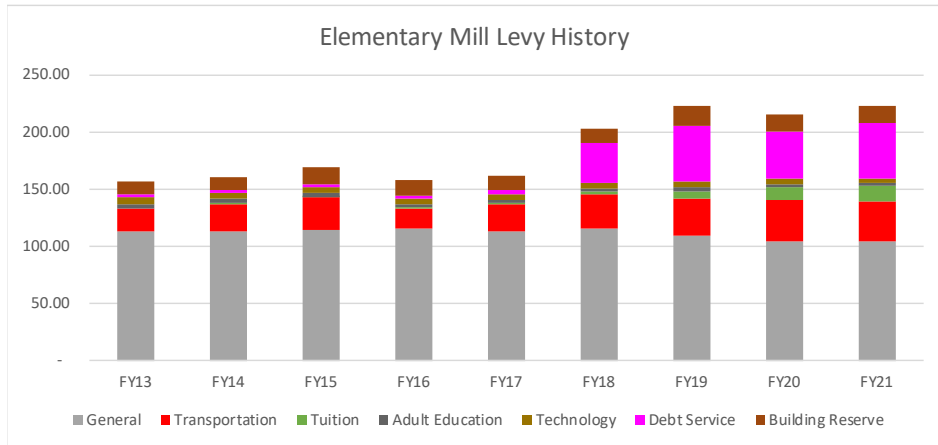
Helena Public Schools Levied Mills History

Helena Elementary District No. 1

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Fund									
General	113.01	112.60	114.97	115.28	113.52	116.11	109.82	104.91	104.92
Transportation	19.67	24.48	28.61	18.29	23.47	28.99	31.52	35.15	34.48
Tuition	-	0.94	0.05	0.37	0.55	2.80	7.27	11.24	13.65
Retirement	N/A	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	2.20
Technology	5.86	5.70	5.85	5.58	5.46	5.12	5.03	4.71	4.65
Flexibility	N/A	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	48.76
Building Reserve	11.26	10.96	14.04	13.39	13.10	12.29	17.43	14.28	14.11
Total	157.10	160.16	168.94	158.17	162.21	203.30	223.28	215.22	222.77

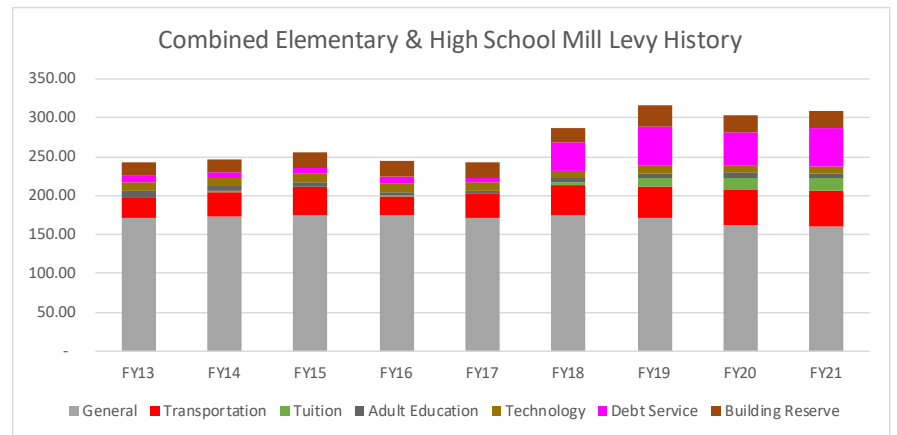
Helena High School District No. 1

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Fund									
General	58.72	59.80	60.04	59.31	57.86	58.80	61.80	57.13	55.93
Transportation	5.16	8.06	7.71	6.66	6.99	8.81	8.69	10.64	10.75
Tuition	-	-	0.27	0.91	0.76	2.00	3.22	4.19	2.52
Retirement	N/A	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	3.09
Technology	5.05	4.89	5.03	4.85	4.73	4.41	4.95	4.63	4.55
Flexibility	N/A	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	1.66
Building Reserve	4.96	4.81	6.75	6.50	6.34	5.91	9.38	7.50	7.42
Total	85.02	86.19	87.06	85.71	80.22	82.95	91.99	88.56	85.92



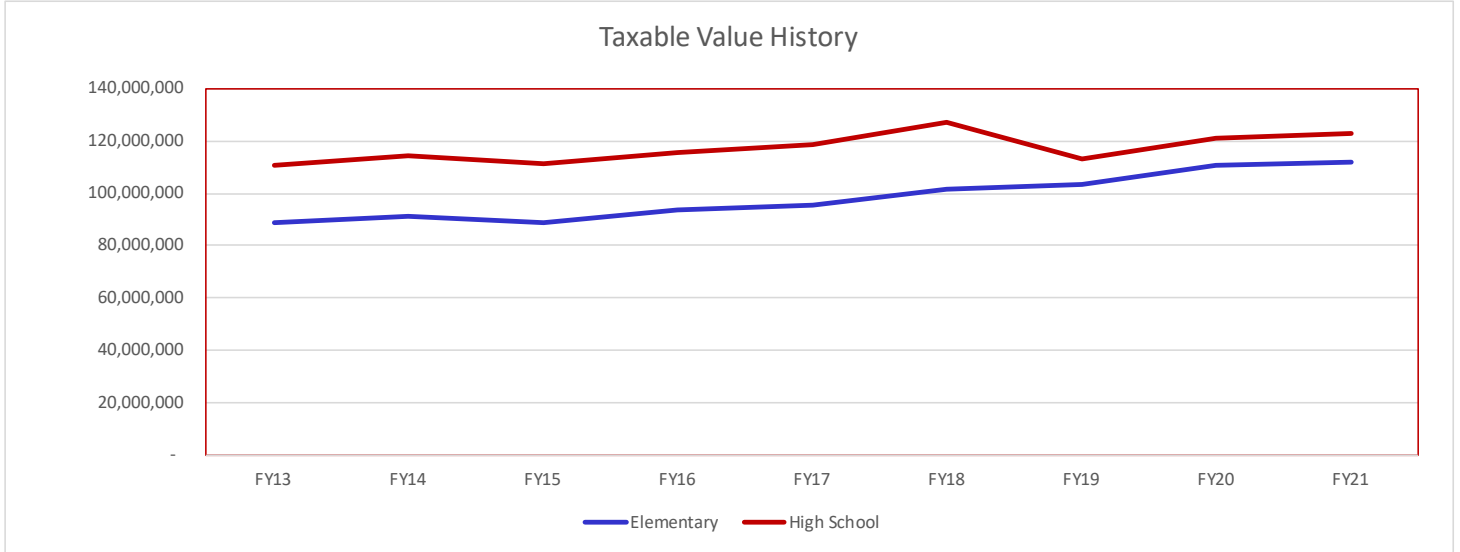
Combined

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
Fund									
General	171.73	172.40	175.01	174.59	171.38	174.91	171.62	162.04	160.85
Transportation	24.83	32.54	36.32	24.95	30.46	37.80	40.21	45.79	45.23
Tuition	-	0.94	0.32	1.28	1.31	4.80	10.49	15.43	16.17
Retirement	N/A	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	5.29
Technology	10.91	10.59	10.88	10.43	10.19	9.53	9.98	9.34	9.20
Flexibility	N/A	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	50.42
Building Reserve	16.22	15.77	20.79	19.89	19.44	18.20	26.81	21.78	21.53
Total	242.12	246.35	256.00	243.88	242.43	286.25	315.27	303.78	308.69



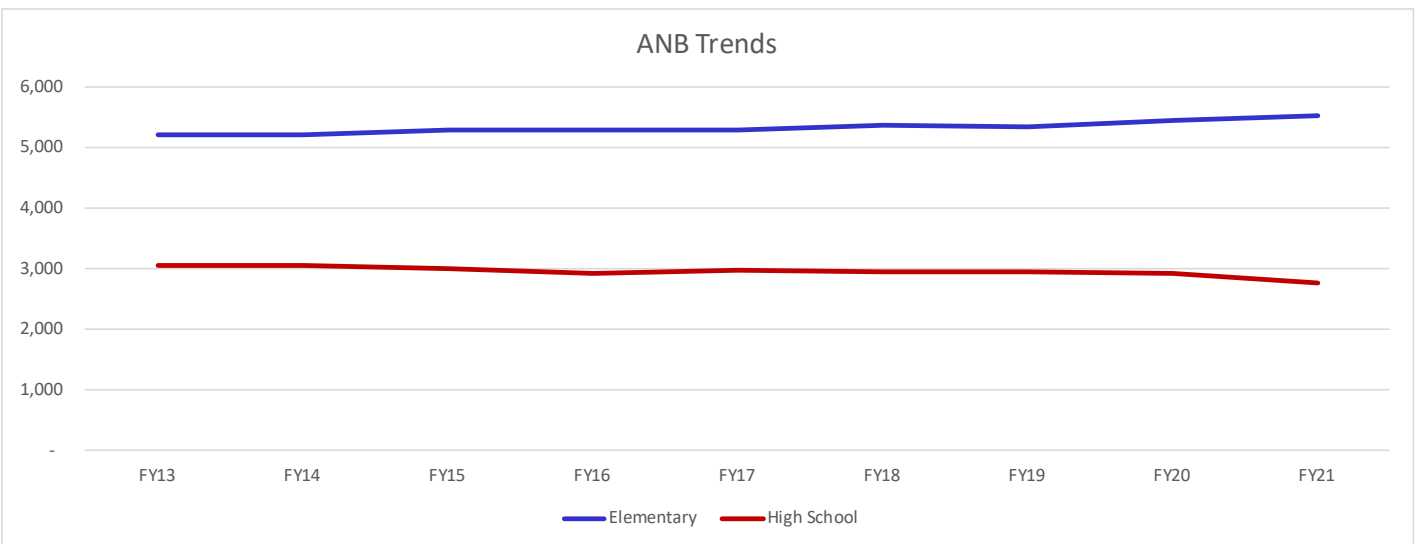
Helena Public Schools Levied Taxable Value History

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
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	111,910,771
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	122,846,736



Helena Public Schools ANB Trends

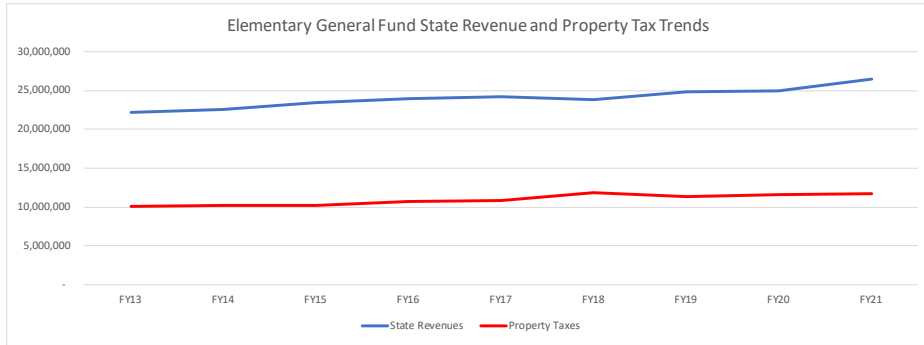
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Elementary	5,211	5,205	5,287	5,290	5,281	5,369	5,333	5,437	5,532
High School	3,058	3,068	3,009	2,934	2,979	2,963	2,953	2,927	2,765



Helena Public Schools General Fund State Revenue vs Property Taxes

Helena Elementary District No. 1

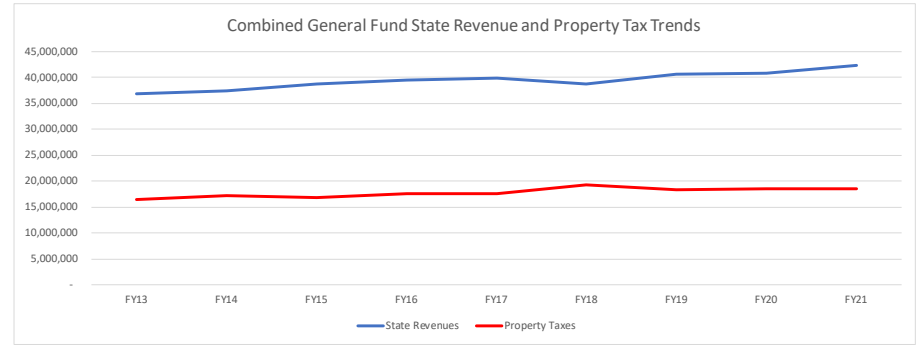
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
State Revenues	22,209,726	22,556,936	23,466,234	23,969,204	24,143,592	23,846,902	24,823,104	24,961,752	26,419,752
Property Taxes	10,036,628	10,275,584	10,234,346	10,760,755	10,830,733	11,804,698	11,353,930	11,583,944	11,741,885



Helena Public Schools General Fund State Revenue vs Property Taxes

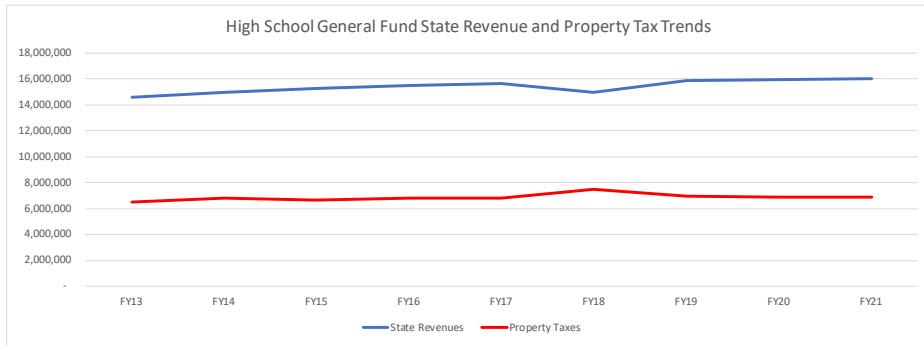
Combined

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
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	42,426,310
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	18,612,799



Helena High School District No. 1

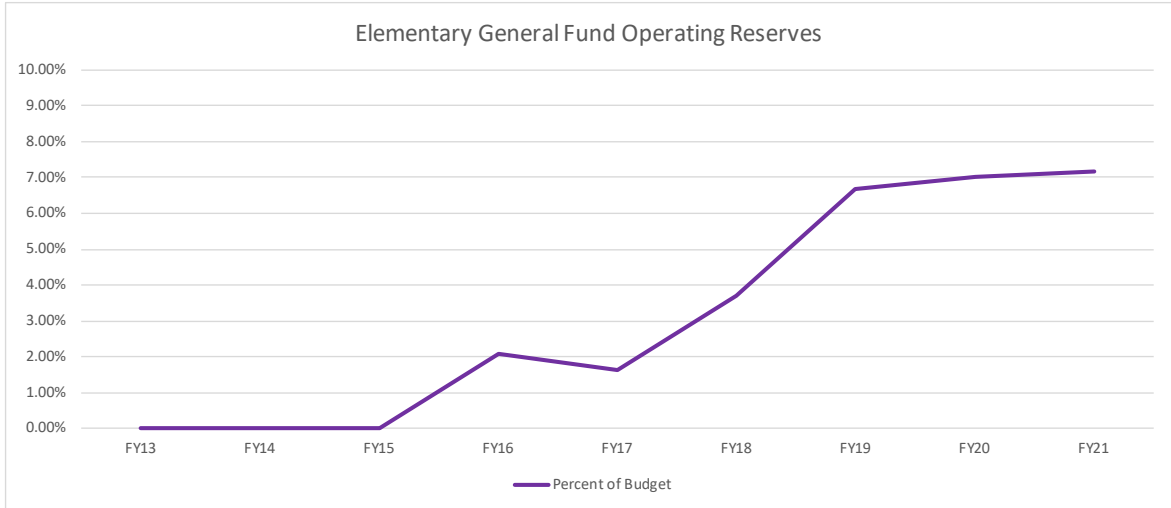
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
State Revenues	14,597,445	14,952,892	15,288,403	15,464,536	15,651,401	14,975,106	15,871,862	15,953,495	16,006,558
Property Taxes	6,509,897	6,840,898	6,672,871	6,837,625	6,843,429	7,467,182	6,986,514	6,905,723	6,870,914



Helena Public Schools General Fund Operating Reserves

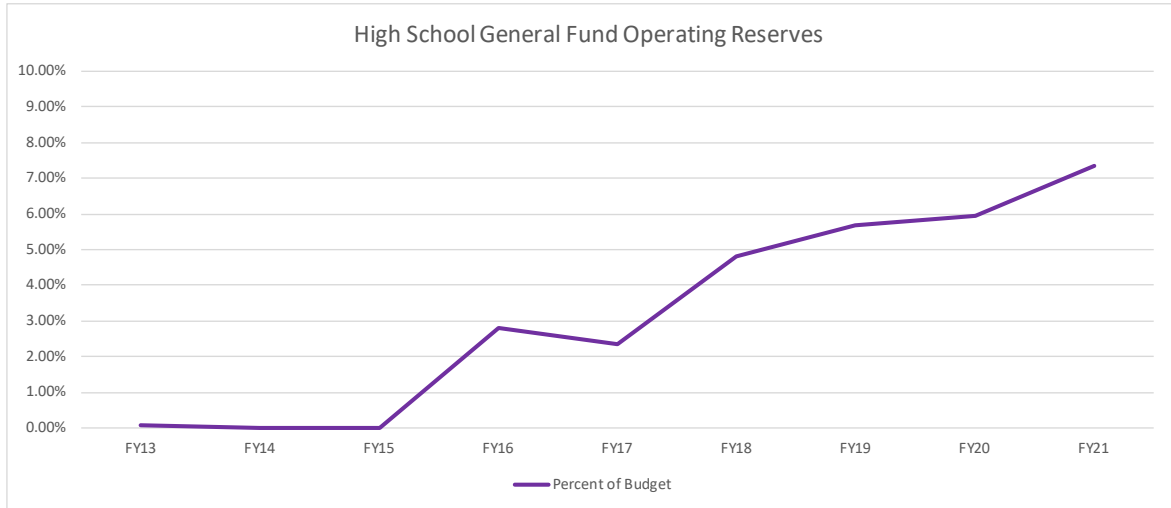
Helena Elementary District No. 1

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Operating Reserves	-	-	-	716,617.33	576,901.25	1,331,087.86	2,419,766.95	2,564,337.75	2,734,585.46
Percent of Budget	0.00%	0.00%	0.00%	2.06%	1.64%	3.71%	6.68%	7.00%	7.16%



Helena High School District No. 1

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
Operating Reserves	14,052.40	-	-	625,489.38	532,966.52	1,085,275.98	1,300,324.87	1,361,941.55	1,685,067.40
Percent of Budget	0.07%	0.00%	0.00%	2.80%	2.36%	4.81%	5.68%	5.94%	7.35%

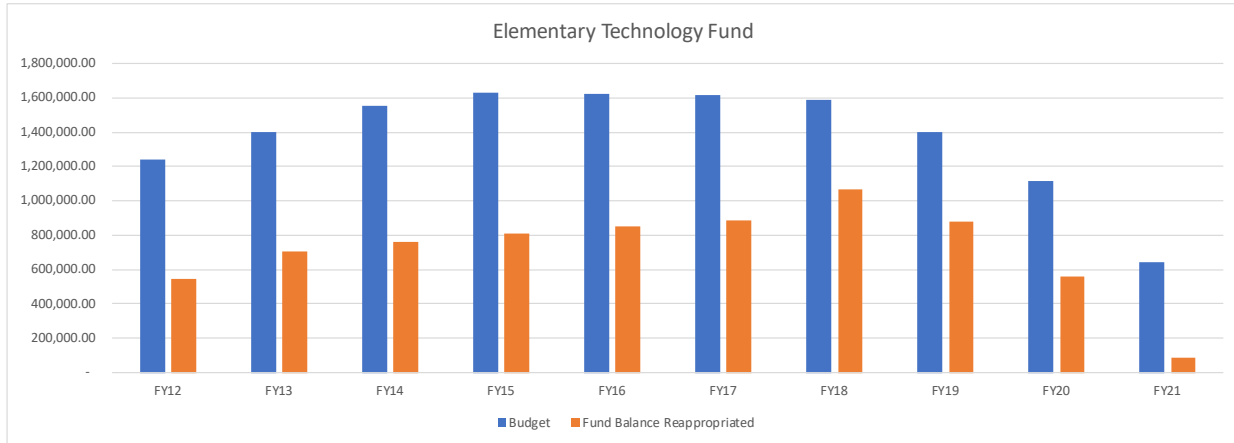


Helena Public Schools Technology Fund History

Helena Elementary District No. 1

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
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	640,281.36
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	88,554.44
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	1,112,475.06	

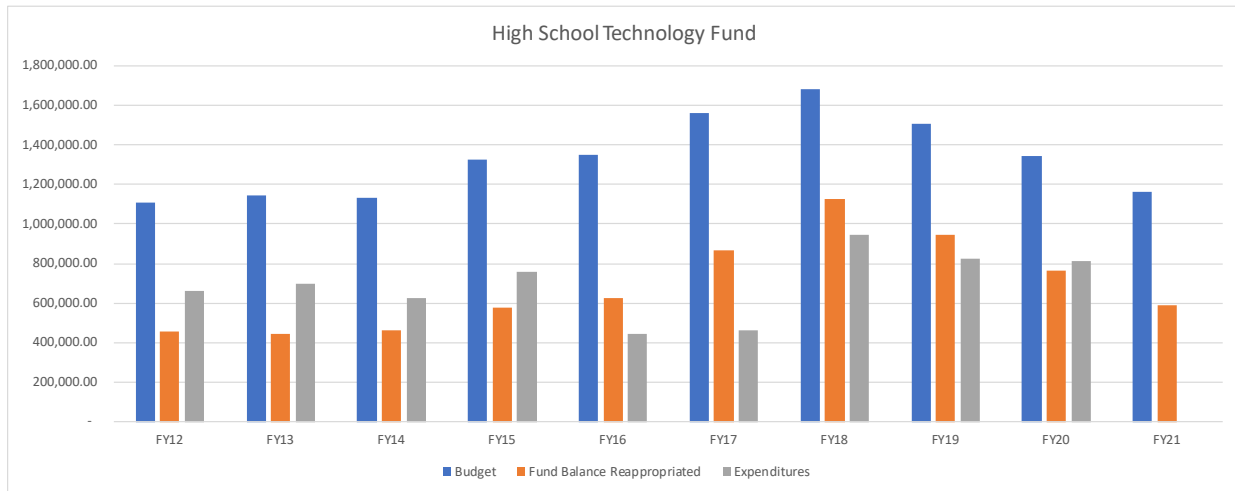
Elementary perpetual levy is \$520,500, beginning in FY2006



Helena High School District No. 1

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
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	1,165,266.58
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	587,081.03
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	815,424.38	

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

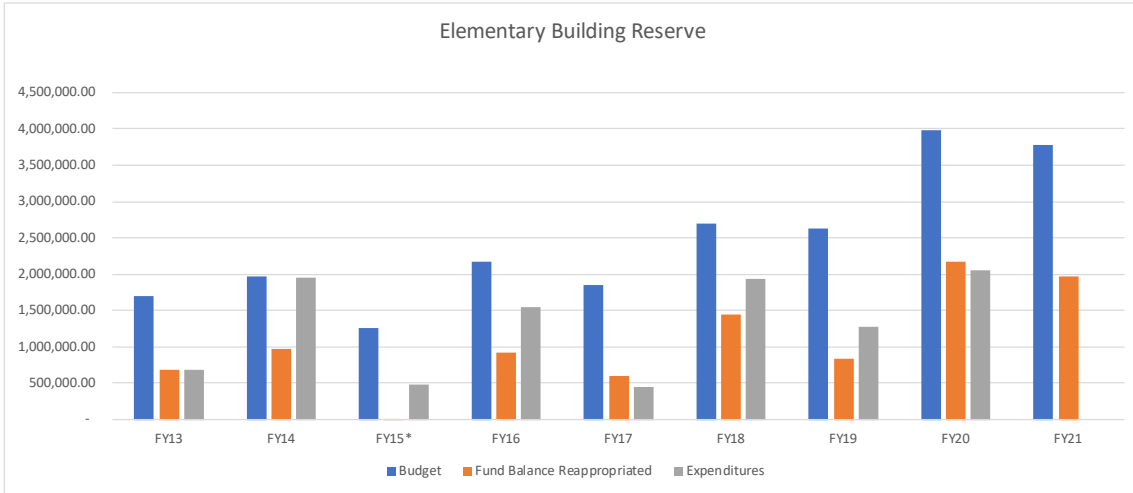


Helena Public Schools Building Reserve Fund History

Helena Elementary District No. 1

	FY13	FY14	FY15*	FY16	FY17	FY18	FY19	FY20	FY21
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	3,778,184.44
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	1,969,484.44
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	2,059,927.19	

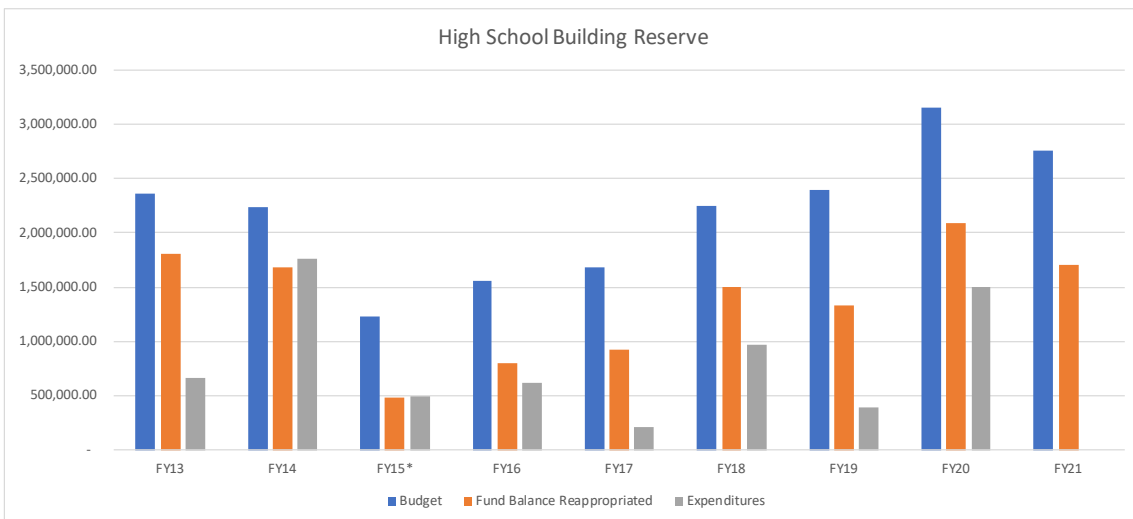
* Elementary levy increased from \$1,000,000 to \$1,250,000



Helena High School District No. 1

	FY13	FY14	FY15*	FY16	FY17	FY18	FY19	FY20	FY21
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	2,758,386.00
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	1,700,686.00
Expenditures	659,873.00	1,757,935.57	493,892.26	616,644.82	207,485.97	966,387.73	388,977.46	1,496,633.05	

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





Budget Report

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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:	5,532	N/A	111,910,771

* 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 2021

25 Lewis & Clark

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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	38,198,942.49	2,729,866.29	10%	7.15%	0.00	26,457,057.45	11,741,885.04	104.92
10 Transportation	5,051,238.21	1,010,247.64	20%	20.00%	42,236.72	1,150,105.89	3,858,895.60	34.48
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,541,953.47		N/A		14,193.45	0.00	1,527,760.02	13.65
14 Retirement	5,935,115.67	1,187,023.13	20%	20.00%	477,755.73	5,457,359.94		
17 Adult Education	384,775.60	0.00	35%	0.00%	138,522.63	0.00	246,252.97	2.20
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	640,281.36	0.00	N/A	0.00%	88,554.44	31,226.92	520,500.00	4.65
29 Flexibility	51,218.70	0.00	N/A	0.00%	51,218.70	0.00	0.00	0.00
61 Building Reserve	3,778,184.44	0.00	N/A	0.00%	1,969,484.44	230,171.22	1,578,528.78	14.11
Total of All Funds	55,581,709.94	4,927,137.06			2,781,966.11	33,325,921.42	19,473,822.41	174.01

50 Debt Service								
Tax Jurisdiction								
#1								
	5,030,075.00	0.00	20-9-438	0.00%	0.00	0.00	5,030,075.00	44.95



Budget Report

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:	E1	HELENA K-6	4,374
	M1	HELENA 7-8	1,158

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

A.	Direct State Aid	(I-A)	14,815,722.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,354,887.11
D.	At Risk Student	(I-D)	125,778.34
E.	Indian Education For All	(I-E)	123,695.52
F.	American Indian Achievement Gap	(I-F)	62,700.00
G.	Data For Achievement	(I-G)	118,440.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,634,324.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	221,674.00
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)	5,437
B.	BASE Budget Limit	(II-B)	29,306,180.88
C.	Maximum Budget Limit	(II-C)	36,550,789.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,308,106.96
E.	Adopted Budget	(II-E)	36,614,287.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	30,589,389.35
H.	Maximum Budget Limit	(II-H)	38,198,942.49
I.	Highest Budget Without a Vote	(II-I)	37,897,496.31
J.	Highest Budget	(II-J)	38,198,942.49
K.	Highest Voted Amount	(II-K)	301,446.18
L.	Amount Approved on Ballot by Voters	(II-L)	301,446.18
M.	Adopted Budget	(II-M)	38,198,942.49



Budget Report

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

A.	Operating Reserve (961)	(III-A)		2,729,866.29
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)		2,729,866.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		38,198,942.49
1.	BASE Budget Limit	(V-A1)	30,589,389.35	
2.	Over-BASE Budget	(V-A2)	7,609,553.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		14,815,722.38
1.	Direct State Aid Paid By State	(V-B1)	14,815,722.38	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,354,887.11
D.	At Risk Student	(V-D)		125,778.34
E.	Indian Education For All	(V-E)		123,695.52
F.	American Indian Achievement Gap	(V-F)		62,700.00
G.	Data For Achievement	(V-G)		118,440.12
H.	Special Education Allowable Cost Payment	(V-H)		1,634,324.30
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		37,305.60
1.	Actual Non-Levy Revenue	(V-J1)	37,305.60	
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)		12,316,535.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	8,184,204.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,132,331.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		30,589,389.35

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)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	



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)		7,609,553.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,609,553.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		36.92
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		68.00
	1. District Property Tax Levy Mills	(V-U1)	68.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		104.92

* 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 2021

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Submit ID:

01 General Fund

Adopted Budget	0001	38,198,942.49
Budget Uses		
Expenditure Budget	0002	38,198,942.49
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	14,815,722.38
Quality Educator	3111	1,354,887.11
At Risk Student	3112	125,778.34
Indian Education For All	3113	123,695.52
American Indian Achievement Gap	3114	62,700.00
State Special Education Allowable Cost Payment to Districts	3115	1,634,324.30
Data For Achievement	3116	118,440.12
State - Guaranteed Tax Base Aid	3120	8,184,204.08
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	33,357.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,576.56
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	1,371.81
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 2021

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Individual Tuition		1310	0.00
Tuition from School Districts Within State		1320	0.00
Tuition from School Districts Outside State		1330	0.00
State - Tuition for State Placement		3117	0.00
Other Non-levy Revenue			
District Levy - Distribution of Prior Year Protested/Delinquent Taxes		1117	0.00
District Levy - Dept. or Revenue 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)	4,132,331.90	
Over-BASE Levy	1110(c)	7,609,553.14	
District Tax Levy		1110	11,741,885.04
Total Estimated Revenues to Fund Adopted Budget		0004	38,198,942.49
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

10 Transportation Fund

Adopted Budget	0001	5,051,238.21
Budget Uses		
Expenditure Budget	0002	5,051,238.21
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	1,045,550.81
Contingency	0006	104,555.08
Over-Schedule	0011	3,901,132.32
Fund Balance for Budget	TFS48	1,052,484.36
Operating Reserve	0961	1,010,247.64
Unreserved Fund Balance Reappropriated	0970	42,236.72
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts 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
CARES - Governor's Coronavirus Relief Fund Transportation	7710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	575,052.94
State - On-Schedule Transportation Reimbursement	3210	575,052.95
District Tax Levy	1110	3,858,895.60
District Mills	999	34.48
Total Estimated Revenues to Fund Adopted Budget	0004	5,051,238.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

13 Tuition Fund

Adopted Budget	0001	1,541,953.47
Budget Uses		
Expenditure Budget	0002	1,541,953.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,193.45
Unreserved Fund Balance Reappropriated	0970	14,193.45
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	1,527,760.02
District Mills	999	13.65
Total Estimated Revenues to Fund Adopted Budget	0004	1,541,953.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

14 Retirement Fund

Adopted Budget	0001	5,935,115.67
Budget Uses		
Expenditure Budget	0002	5,935,115.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,664,778.86
Operating Reserve	0961	1,187,023.13
Unreserved Fund Balance Reappropriated	0970	477,755.73
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	5,457,359.94
Total Estimated Revenues to Fund Adopted Budget	0004	5,935,115.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	384,775.60
Budget Uses		
Expenditure Budget	0002	384,775.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	138,522.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	138,522.63
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	246,252.97
District Mills	999	2.20
Total Estimated Revenues to Fund Adopted Budget	0004	384,775.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

28 Technology Fund

Adopted Budget	0001	640,281.36
Budget Uses		
Expenditure Budget	0002	640,281.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	88,554.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88,554.44
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	31,226.92
District Tax Levy	1110	520,500.00
District Mills	999	4.65
Total Estimated Revenues to Fund Adopted Budget	0004	640,281.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	51,218.70
Budget Uses		
Expenditure Budget	0002	51,218.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,218.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,218.70
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
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,218.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

50 Debt Service Fund

#1

Taxable Value		111,910,771.00
Adopted Budget	0001	5,030,075.00

Budget Uses

Expenditure Budget	0002	4,974,075.00
Add To Fund Balance	0003	56,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-45,907.76
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	5,030,075.00
Jurisdiction Mills	999	44.95
Total Estimated Revenues to Fund Adopted Budget	0004	5,030,075.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/21	Principal	Interest	Agent Fees
Elementary Bond	09/20/2017	06/30/2037	55,000,000.00	47,755,000.00	2,015,000.00	2,091,700.00	400.00
Elementary Bond	06/05/2019	06/30/2039	8,000,000.00	7,430,000.00	300,000.00	274,975.00	400.00
Total Bond Requirements							4,682,475.00

SIDs

Issue Type	Amount
Elementary	291,600.00
Total SID Requirements	291,600.00
Total Debt Service Requirements	0002 4,974,075.00



Budget Report

FY 2021

25 Lewis & Clark

0487 Helena Elem

Submit ID:

61 Building Reserve Fund

Adopted Budget		0001	3,778,184.44
Budget Uses			
Expenditure Budget		0002	3,778,184.44
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,969,484.44
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,969,484.44
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
State - School Major Maintenance Aid (SMMA)		3283	230,171.22
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)		328,528.78
District Tax Levy		1110	1,578,528.78
District Mills		999	14.11
Building Reserve Voted Mills		0134	11.17
Building Reserve Permissive Mills		0135	2.94
Total Estimated Revenues to Fund Adopted Budget		0004	3,778,184.44

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	7,500,000.00	1,250,000.00	1,250,000.00
Total						1,250,000.00



Budget Report

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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	* 2,861	122,846,736

* 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 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

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	22,918,119.09	1,684,746.65	10%	7.35%	0.00	16,047,205.46	6,870,913.63	55.93
10 Transportation	1,859,338.22	371,867.64	20%	20.00%	15,437.69	522,793.60	1,321,106.93	10.75
11 Bus Depreciation	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	434,579.22		N/A		124,872.10	0.00	309,707.12	2.52
14 Retirement	3,721,844.47	744,368.89	20%	20.00%	1,402,257.41	2,319,587.06		
17 Adult Education	379,933.30	130,176.66	35%	34.26%	162.41	0.00	379,770.89	3.09
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,165,266.58	0.00	N/A	0.00%	587,081.03	18,685.55	559,500.00	4.55
29 Flexibility	35,197.94	0.00	N/A	0.00%	35,197.94	0.00	0.00	0.00
61 Building Reserve	2,758,386.00	0.00	N/A	0.00%	1,700,686.00	146,902.44	910,797.56	7.42
Total of All Funds	33,272,664.82	2,931,159.84			3,865,694.58	19,055,174.11	10,351,796.13	84.26

50 Debt Service								
Tax Jurisdiction								
#1								
	204,000.00	0.00	20-9-438	0.00%	525.90	0.00	203,474.10	1.66



Budget Report

FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HELENA HS 9-12 2,861 *

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

A.	Direct State Aid	(I-A)	9,261,559.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	725,882.76
D.	At Risk Student	(I-D)	57,372.85
E.	Indian Education For All	(I-E)	63,971.96
F.	American Indian Achievement Gap	(I-F)	31,020.00
G.	Data For Achievement	(I-G)	61,254.01
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	563,617.60
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)	285,350.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,927
B.	BASE Budget Limit	(II-B)	18,402,956.35
C.	Maximum Budget Limit	(II-C)	22,913,063.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,505,600.08
E.	Adopted Budget	(II-E)	22,913,063.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,304,064.22
H.	Maximum Budget Limit	(II-H)	22,786,109.28
I.	Highest Budget Without a Vote	(II-I)	22,809,664.30
J.	Highest Budget	(II-J)	22,918,119.09
K.	Highest Voted Amount	(II-K)	108,454.79
L.	Amount Approved on Ballot by Voters	(II-L)	108,454.79
M.	Adopted Budget	(II-M)	22,918,119.09



Budget Report

FY 2021

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0488 Helena H S

Submit ID:

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

A.	Operating Reserve (961)	(III-A)		1,684,746.65
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)		1,684,746.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		22,918,119.09
	1. BASE Budget Limit	(V-A1)	18,304,064.22	
	2. Over-BASE Budget	(V-A2)	4,614,054.87	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,261,559.51
	1. Direct State Aid Paid By State	(V-B1)	9,261,559.51	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		725,882.76
D.	At Risk Student	(V-D)		57,372.85
E.	Indian Education For All	(V-E)		63,971.96
F.	American Indian Achievement Gap	(V-F)		31,020.00
G.	Data For Achievement	(V-G)		61,254.01
H.	Special Education Allowable Cost Payment	(V-H)		563,617.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		40,647.27
	1. Actual Non-Levy Revenue	(V-J1)	40,647.27	
	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)		7,498,738.26
	1. State - Guaranteed Tax Base Aid	(V-L1)	5,241,879.50	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,256,858.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,304,064.22

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 2021

25 Lewis & Clark

0488 Helena H S

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)	4,614,054.87
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)	4,614,054.87

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)	18.37
U.	Over-BASE Mills	(V-U)	37.56
	1. District Property Tax Levy Mills	(V-U1)	37.56
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00
V.	Total General Fund Mills	(V-V)	55.93

* 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 2021

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Submit ID:

01 General Fund

Adopted Budget	0001	22,918,119.09
Budget Uses		
Expenditure Budget	0002	22,918,119.09
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	9,261,559.51
Quality Educator	3111	725,882.76
At Risk Student	3112	57,372.85
Indian Education For All	3113	63,971.96
American Indian Achievement Gap	3114	31,020.00
State Special Education Allowable Cost Payment to Districts	3115	563,617.60
Data For Achievement	3116	61,254.01
State - Guaranteed Tax Base Aid	3120	5,241,879.50
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	28,911.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	892.07
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	10,843.68
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 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

Individual Tuition		1310	0.00
Tuition from School Districts Within State		1320	0.00
Tuition from School Districts Outside State		1330	0.00
State - Tuition for State Placement		3117	0.00
Other Non-levy Revenue			
District Levy - Distribution of Prior Year Protested/Delinquent Taxes		1117	0.00
District Levy - Dept. or Revenue 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)	2,256,858.76	
Over-BASE Levy	1110(c)	4,614,054.87	
District Tax Levy		1110	6,870,913.63
Total Estimated Revenues to Fund Adopted Budget		0004	22,918,119.09
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



Budget Report

FY 2021

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0488 Helena H S

Submit ID:

10 Transportation Fund

Adopted Budget	0001	1,859,338.22
Budget Uses		
Expenditure Budget	0002	1,859,338.22
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	475,266.91
Contingency	0006	47,526.69
Over-Schedule	0011	1,336,544.62
Fund Balance for Budget	TFS48	387,305.33
Operating Reserve	0961	371,867.64
Unreserved Fund Balance Reappropriated	0970	15,437.69
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts 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
CARES - Governor's Coronavirus Relief Fund Transportation	7710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	261,396.80
State - On-Schedule Transportation Reimbursement	3210	261,396.80
District Tax Levy	1110	1,321,106.93
District Mills	999	10.75
Total Estimated Revenues to Fund Adopted Budget	0004	1,859,338.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

13 Tuition Fund

Adopted Budget	0001	434,579.22
Budget Uses		
Expenditure Budget	0002	434,579.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	124,872.10
Unreserved Fund Balance Reappropriated	0970	124,872.10
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	309,707.12
District Mills	999	2.52
Total Estimated Revenues to Fund Adopted Budget	0004	434,579.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

14 Retirement Fund

Adopted Budget	0001	3,721,844.47
Budget Uses		
Expenditure Budget	0002	3,721,844.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,146,626.30
Operating Reserve	0961	744,368.89
Unreserved Fund Balance Reappropriated	0970	1,402,257.41
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	2,319,587.06
Total Estimated Revenues to Fund Adopted Budget	0004	3,721,844.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

17 Adult Education Fund

Adopted Budget	0001	379,933.30
Budget Uses		
Expenditure Budget	0002	379,933.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	130,339.07
Operating Reserve	0961	130,176.66
Unreserved Fund Balance Reappropriated	0970	162.41
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	379,770.89
District Mills	999	3.09
Total Estimated Revenues to Fund Adopted Budget	0004	379,933.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

28 Technology Fund

Adopted Budget	0001	1,165,266.58
Budget Uses		
Expenditure Budget	0002	1,165,266.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	587,081.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	587,081.03
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	18,685.55
District Tax Levy	1110	559,500.00
District Mills	999	4.55
Total Estimated Revenues to Fund Adopted Budget	0004	1,165,266.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

29 Flexibility Fund

Adopted Budget	0001	35,197.94
Budget Uses		
Expenditure Budget	0002	35,197.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,197.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,197.94
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 - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,197.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

50 Debt Service Fund

#1

Taxable Value		122,846,736.00
Adopted Budget	0001	204,000.00
Budget Uses		
Expenditure Budget	0002	204,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	525.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	525.90
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	203,474.10
Jurisdiction Mills	999	1.66
Total Estimated Revenues to Fund Adopted Budget	0004	204,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type	Amount
High School	204,000.00
Total SID Requirements	204,000.00
Total Debt Service Requirements	204,000.00



Budget Report

FY 2021

25 Lewis & Clark

0488 Helena H S

Submit ID:

61 Building Reserve Fund

Adopted Budget		0001	2,758,386.00
Budget Uses			
Expenditure Budget		0002	2,758,386.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,700,686.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,700,686.00
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
State - School Major Maintenance Aid (SMMA)		3283	146,902.44
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)	160,797.56	
District Tax Levy		1110	910,797.56
District Mills		999	7.42
Building Reserve Voted Mills		0134	6.11
Building Reserve Permissive Mills		0135	1.31
Total Estimated Revenues to Fund Adopted Budget		0004	2,758,386.00

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	4,500,000.00	750,000.00	750,000.00
Total						750,000.00