



**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
----------------	-----------------------	------

**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

<b>Fund</b>	<b><u>Helena Elementary District No. 1</u></b>				<b><u>Helena High School District No. 1</u></b>			
	<b>FY 2019-20</b>			<b>Change %</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>Change \$</b>	<b>Change %</b>
	<b>Budget</b>				<b>Budget</b>	<b>Budget</b>		
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%
<b>Total</b>	<b>60,009,509.70</b>	<b>60,611,784.94</b>	<b>602,275.24</b>	<b>1.00%</b>	<b>34,909,802.45</b>	<b>33,476,664.82</b>	<b>(1,433,137.63)</b>	<b>-4.11%</b>

<b>Fund</b>	<b><u>Combined</u></b>		<b>Change \$</b>	<b>Change %</b>
	<b>FY 2019-20</b>	<b>FY 2020-21</b>		
	<b>Budget</b>	<b>Budget</b>		
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%
<b>Total</b>	<b>94,919,312.15</b>	<b>94,088,449.76</b>	<b>(830,862.39)</b>	<b>-0.88%</b>

## 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.
  
- 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).

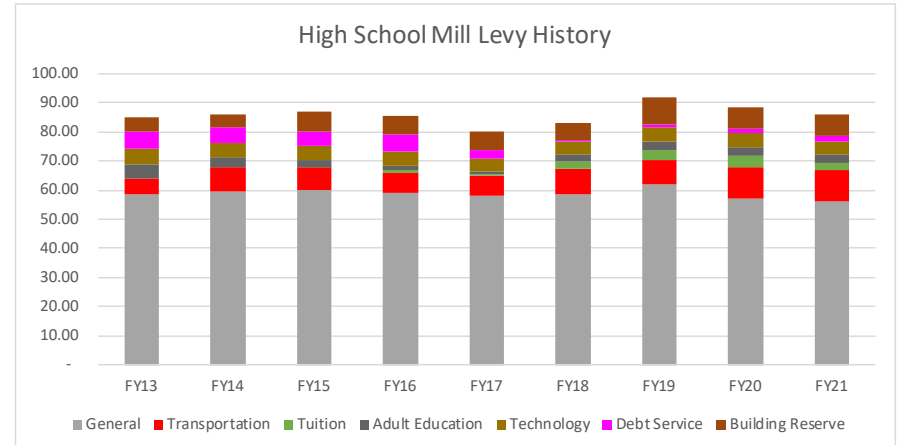
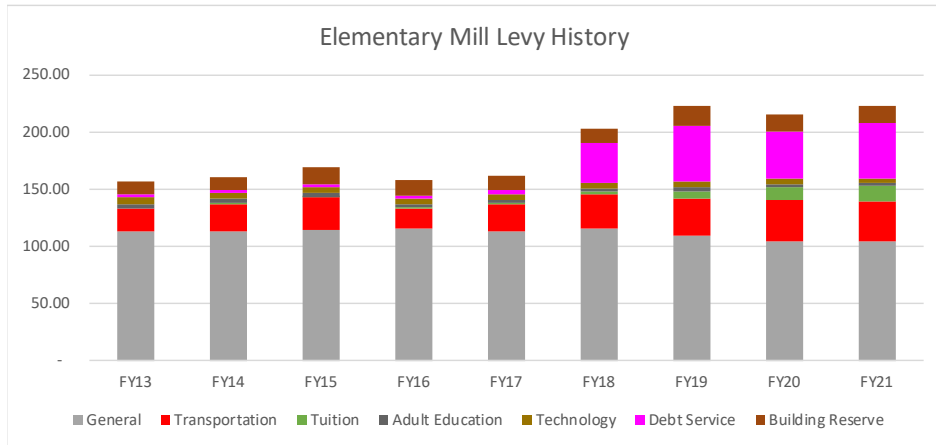
## Helena Public Schools Levied Mills History

### 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>
<b>Fund</b>									
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
<b>Total</b>	<b>157.10</b>	<b>160.16</b>	<b>168.94</b>	<b>158.17</b>	<b>162.21</b>	<b>203.30</b>	<b>223.28</b>	<b>215.22</b>	<b>222.77</b>

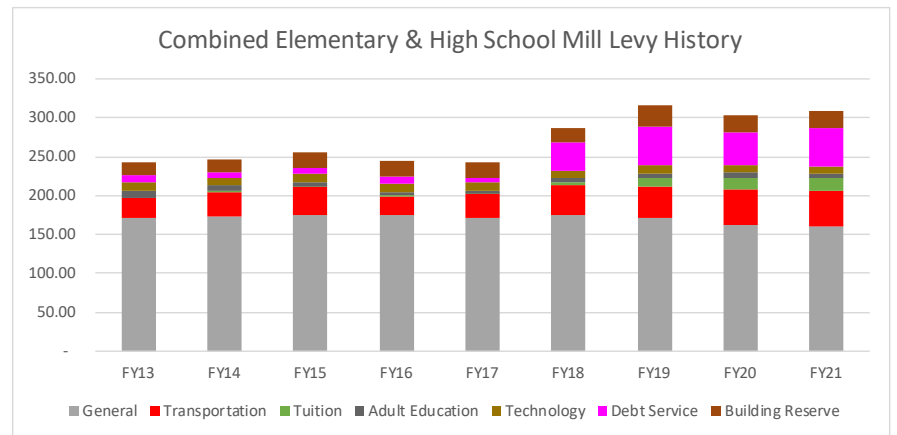
### Helena High School District No. 1

	<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>
<b>Fund</b>									
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	
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
<b>Total</b>	<b>85.02</b>	<b>86.19</b>	<b>87.06</b>	<b>85.71</b>	<b>80.22</b>	<b>82.95</b>	<b>91.99</b>	<b>88.56</b>	<b>85.92</b>



### Combined

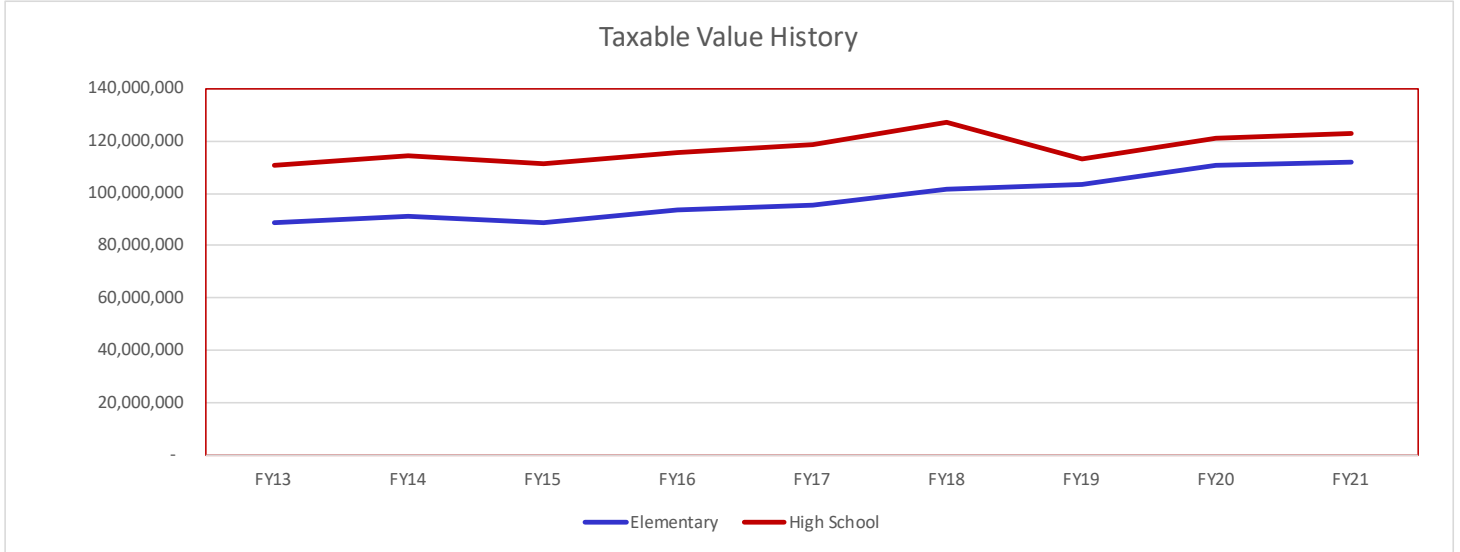
	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
<b>Fund</b>									
General	171.73	172.40	175.01	174.59	171.38	174.91	171.62	162.04	160.85
Transportation	24.83	32.54	36.32	24.95	30.46	37.80	40.21	45.79	45.23
Tuition	-	0.94	0.32	1.28	1.31	4.80	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
<b>Total</b>	<b>242.12</b>	<b>246.35</b>	<b>256.00</b>	<b>243.88</b>	<b>242.43</b>	<b>286.25</b>	<b>315.27</b>	<b>303.78</b>	<b>308.69</b>





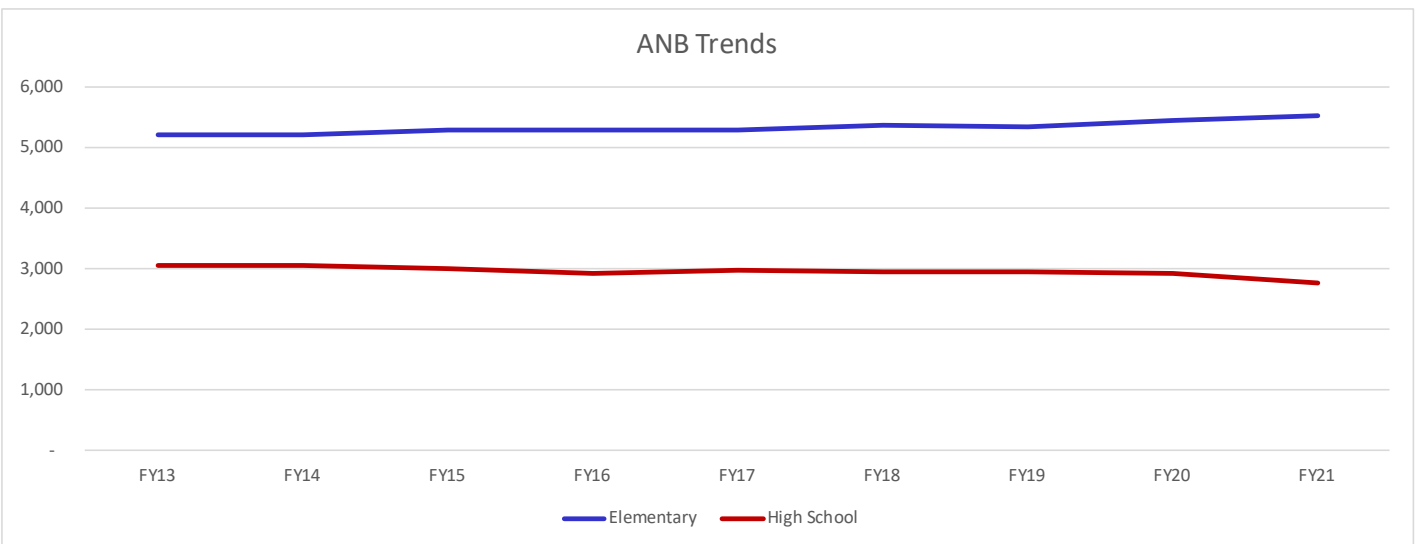
### Helena Public Schools Levied Taxable Value History

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
<b>Elementary</b>	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
<b>High School</b>	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

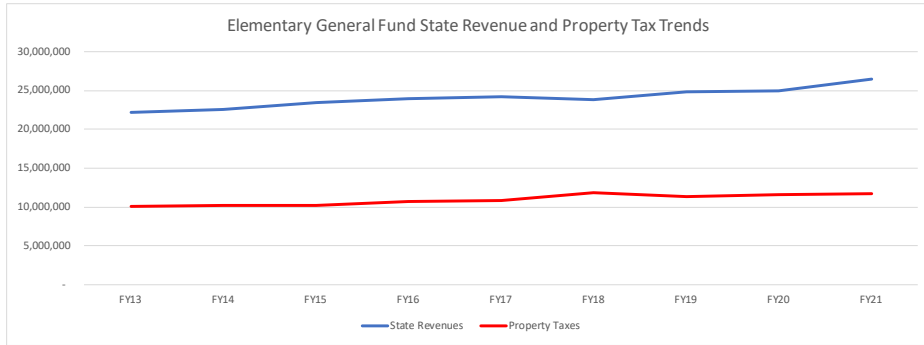
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
<b>Elementary</b>	5,211	5,205	5,287	5,290	5,281	5,369	5,333	5,437	5,532
<b>High School</b>	3,058	3,068	3,009	2,934	2,979	2,963	2,953	2,927	2,765



### Helena Public Schools General Fund State Revenue vs Property Taxes

#### Helena Elementary District No. 1

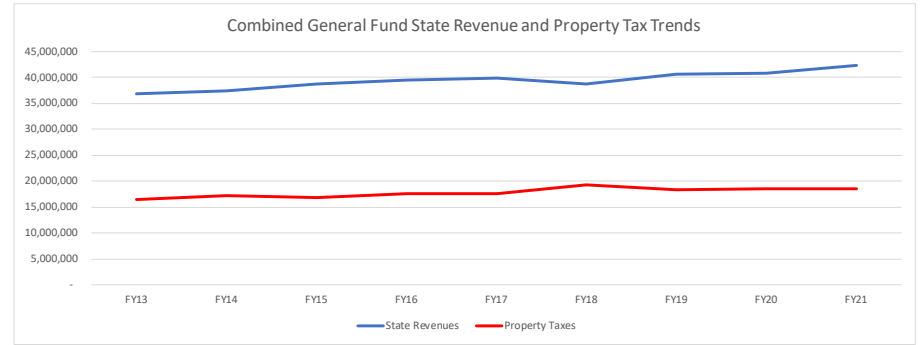
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
State Revenues	22,209,726	22,556,936	23,466,234	23,969,204	24,143,592	23,846,902	24,823,104	24,961,752	26,419,752
Property Taxes	10,036,628	10,275,584	10,234,346	10,760,755	10,830,733	11,804,698	11,353,930	11,583,944	11,741,885



### Helena Public Schools General Fund State Revenue vs Property Taxes

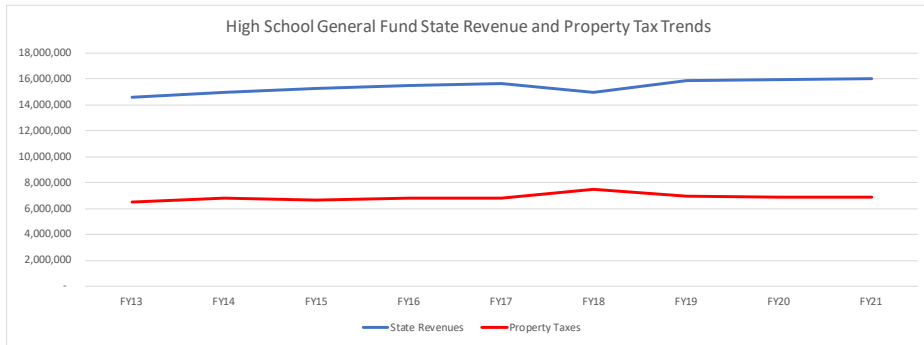
#### Combined

	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

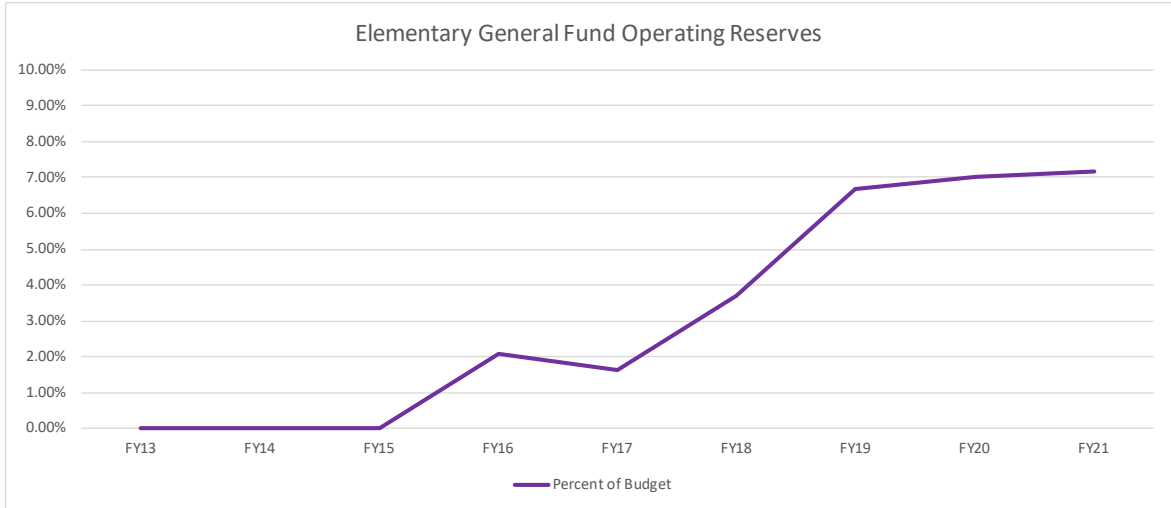
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21
State Revenues	14,597,445	14,952,892	15,288,403	15,464,536	15,651,401	14,975,106	15,871,862	15,953,495	16,006,558
Property Taxes	6,509,897	6,840,898	6,672,871	6,837,625	6,843,429	7,467,182	6,986,514	6,905,723	6,870,914



## Helena Public Schools General Fund Operating Reserves

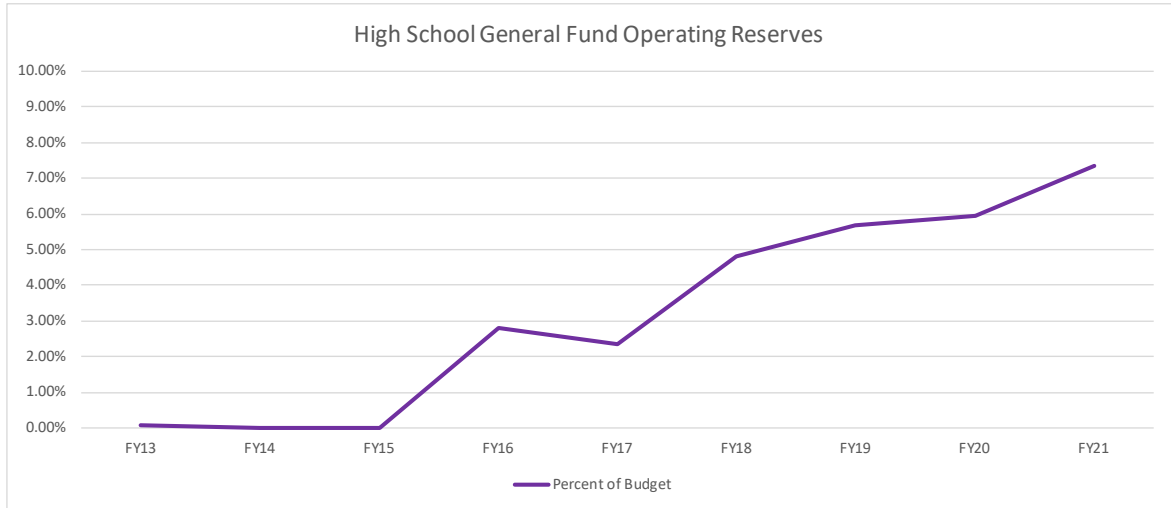
### Helena Elementary District No. 1

	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>
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

	<b>FY13</b>	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>
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%

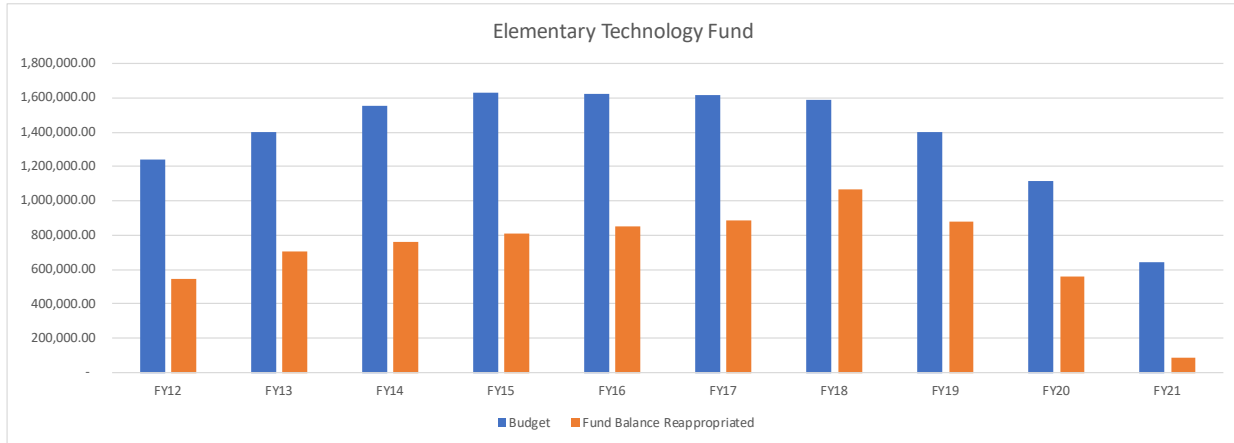


## Helena Public Schools Technology Fund History

### 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	

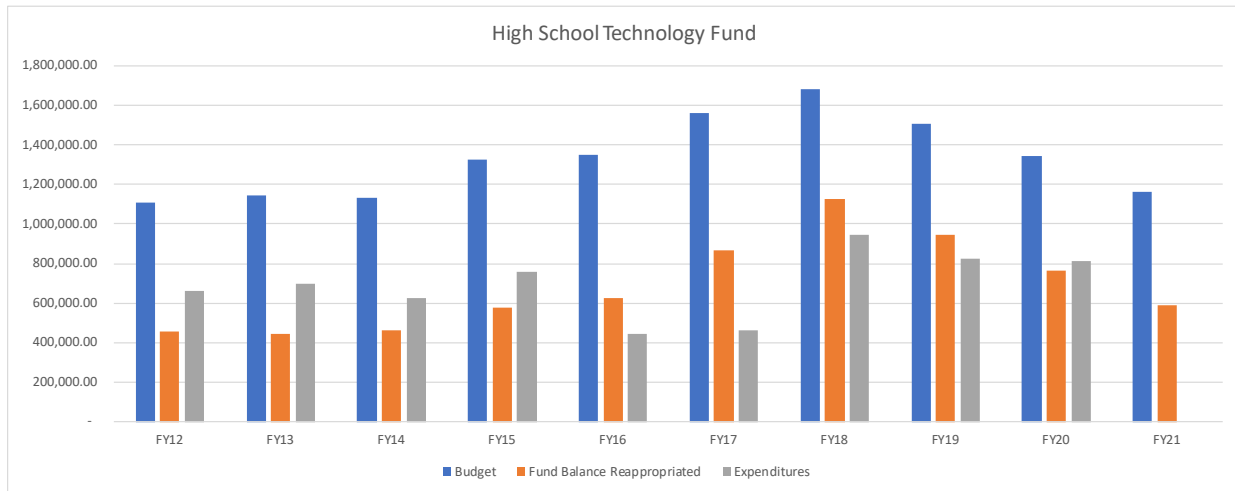
Elementary perpetual levy is \$520,500, beginning in FY2006



### 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

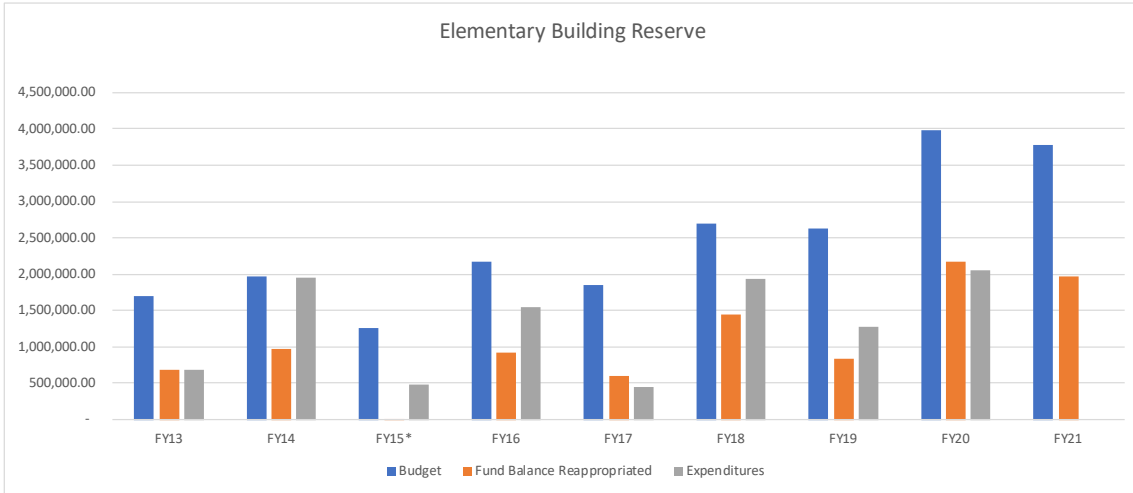


## Helena Public Schools Building Reserve Fund History

### 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

