



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 Finance Committee

Lincoln Center

1325 Poplar St., Helena, MT, 59601

and via TEAMS

Microsoft Teams meeting

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January 7th, 2022 – 12:00p.m.

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 THE 11.05.21 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. ESSER Funds Update
 - B. Budget To Actual Reports
- VI. BOARD COMMENTS
- VII. ADJOURNMENT

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Board of Trustees – Budget and Finance Committee

Friday, November 05, 2021 – 12:00pm

MINUTES -DRAFT

ATTENDEES

Committee Members:

John McEwen, Committee Chair
Terry Beaver, Committee Member
Janet Armstrong, Committee Member

Others:

Rex Weltz, Superintendent
Brian Cummings, Assistant Superintendent
Luke Muszkiewicz, Board Chair
Janelle Mickelson, Business Services
Administrator
Josh McKay, Assistant Superintendent
Barb Ridgway, Chief of Staff
Stacy Collette, Human Resource
Administrator
Gary Myers, Education Technology Director
Andrew Minert, Technology Support
Services
Candice Delvaux, Executive Assistant
Karen Ogden, Communications Officer
Luke Muszkiewicz, Board Chair
Jane Shawn, HEA President

I. **CALL TO ORDER**

Committee Chair, John McEwen, called the meeting to order at 12:00 p.m.

II. **GENERAL PUBLIC COMMENT**

No comments were offered.

III. **REVIEW OF AGENDA**

No changes were made to the agenda.

IV. **APPROVAL OF MINUTES**

The committee reviewed and approved the 10.01.21 Budget and Finance Committee Meeting Minutes.

V. **ITEMS FOR INFORMATION/DISCUSSION**

A. Monthly Expenditure Report

The committee reviewed and discussed the monthly expenditure report. There was some recoding done for teacher's salaries and it put the educator salaries in the elementary in the red. It is not a concern because it is covered by other funds that are in the black. There was also a budget adjustment for Special Education and those funds were taken from the Superintendent's budget and placed in the Special Education fund. Money was also moved out of the Elementary General Fund and those funds were paid with ESSER.

B. Enrollment Trend Analysis Review and Discussion of Preliminary Enrollment Data from the October Count

The committee moved on to review the Enrollment Trend Analysis and Enrollment Data from the October count. The committee reviewed the projected general fund budget that is based on the fall count. There are four adjustment or part-time categories including the students that attend Explore School and are considered part-time. Kindergarten through 6th grade is funded differently than 7th grade through 12th grade. The middle school (7th and 8th) grade is funded at the high school level. A and B are your units that you count as full time, and students enrolled is a totally different number because you could have more students in the total enrolled number, but some of those students may be part time students. Part time is based on aggregate hours, and with 0 to 179 we get nothing, 180 to 359 we get a quarter, 360 to 539 we get half, and 540 to 719 we get three quarters, and anything above that is full. Then you take that adjusted enrollment number, you apply a percentage, and that gives you credit for your PIR days. That brings you to A and B, and A and B is what we are funded under. The basic rates for A and B are about \$5,800 in the elementary and about \$7,400 in the high school.

The committee reviewed paperwork showing what the projected 2023 budget would be based off the A and B numbers. We are running off a three-year average in both the elementary and high school based on these numbers. If these numbers stood and the count in the spring was the same as our count in October this would be our budget. We would then be able to vote close to \$300,000 in the elementary and \$500,000 in the high school to get us back up to our highest budget. It is predicted that numbers will go down in the high school in the spring by almost two percent. Last year we lost a little over 250 students in A and B in the elementary, and we only gained back 105 students. We still have some out there that we did not get back.

Superintendent Weltz commented. Students leaving happens in every state I have ever been in. It would be great to have a committee to determine where those students are going, how many are leaving, why they are leaving, and figure out how to keep them with us.

The committee discussed how important the upcoming levy is to the budget. The budget the committee is looking at today is for staffing. The committee then viewed a historical chart of enrollment, which included a summary of the grade level bands. We are losing around 125 students from every grade level in our high school district to East Helena. So, we are going from 8,000 to about 7,550. Next year we will be about the same as we are this year because we have some bigger classes coming into the high school.

The committee reviewed the data displaying the number of children that have entered our district, which displays the out of district calculation. We have about 75 new students that enter our district every year into the high school. Some East Helena children still come our way and go through our out of district application process. We then look at what their school request is and see if the school that they requested has open seats. Our procedure has been to take them if they fit those criteria and are in good standing to come in.

The committee continued their discussion on levies. If the general fund levy fails, you cannot run it a second time. You can continue to run the building reserve levy until it passes. The group discussed that in the spring a decision will have to be made if they will run the general fund levy and the building reserve levy at the same time.

The group then discussed how the district does not receive any money for Pre-K students at Ray Bjork unless they are a kindergarten aged student receiving services in a Pre-K environment. Some districts designate their Pre-K students as two-year kindergarten students, and the program is called Early Entry rather than Pre-K. The committee discussed the extensive work that would be required in creating an Early Entry program in the district, and it would need to be determined if it would be an equitable venture.

C. Topics For Future Meetings

The committee moved on to discuss topics for future Budget and Finance and Committee Meetings. One of the topics would be regarding the Special Education Audit. In December another topic would be a summary recap of how we spent, and how we intend to spend the ESSER money. In the spring the committee would like to discuss the long-term spending model. The group discussed where we are currently with our reconciliation with Hulteng, and the amount of bond monies that we have left to spend. There was a meeting with administrators in which they discussed additional items that are specific to the bond such as security fobs for various doors that were not fobbed, and any other security work that needs to be done including finishing the hallway speakers at C.R. Anderson. They will go through those lists from each of the buildings, prioritize the lists, and begin to do that work and complete the work to finish out the bond before the termination date of December of next year. Another topic the committee would like to discuss at a future meeting is negotiations. The deferred maintenance report is another topic the group would like to discuss in December or January.

In closing, the committee discussed building improvements such as roofs and boilers. Right now, the current projects being done are the roof improvements that are directly related to their 20-year assessment. Each year SMA Architecture gives us a list of status for our roofs throughout the district, and we began the bid process for those. For the other items, we are going through the deferred maintenance assessment with Hulteng to evaluate where we are with all our facilities. We will then prioritize items that are in disrepair or in need of repair immediately.

VI. BOARD COMMENT

There were no additional board comments.

VII. ADJOURNMENT

Mr. McEwen adjourned the meeting at 12:55 p.m.

HELENA PUBLIC SCHOOLS CORONA VIRUS RELIEF FUNDING AS OF 12/28/2021

	CARES - State Emergency Relief Fund (ESSER I)	CARES - Governor's Coronavirus Relief Fund (CRF)	CRRSA - State Emergency Relief Fund II (ESSER II)	ARP - State Emergency Relief Fund II (ESSER III)
Award	\$1,368,382	\$3,512,982	\$5,397,752	\$11,534,874
Private/Non-Public Schools Allocation	(\$32,704)			
Available Award	\$1,335,678			
Expenditures:				
Salaries & Benefits	\$1,186,713 *	\$868,632 *	\$1,336,950 **	\$2,764,119 ***
PPE & Supplies & Services	\$13,518	\$852,251	\$1,227,932	\$6,922
Technology & Equipment	\$3,989	\$1,660,464	\$1,031,622	
Assessment & Curriculum			\$91,765	\$198,539
Lincoln Boiler	\$13,230	\$131,635	\$858	
HVAC Cleaning & Air Flow Studies	\$59,725		\$381,452	
Extra-curricular Team Travel	\$1,608		\$7,380	
Summer School Transportation				\$192,386
Summer School Field Trips				\$14,981
Summer School Supplies				\$10,519
Indirect Costs	\$56,895		\$100,507	\$1,070
Lincoln remodel			\$110,919	
Total Expenditures	\$1,335,678	\$3,512,982	\$4,289,384	\$3,188,537
Encumbrances				
Salaries & Benefits			\$835,578	\$3,725,160 ***
PPE & Supplies & Services			\$145	\$214
Technology & Equipment			\$15,563	
Assessment & Curriculum				
Lincoln Boiler				
HVAC Cleaning & Air Flow Studies			\$1,978	
Extra-curricular Team Travel				
Summer School Transportation				
Summer School Field Trips				
Total Encumbrances	\$0	\$0	\$853,264	\$3,725,375
Remaining Award	\$0	\$0	\$255,104	\$4,620,962
End Date	9/30/2022	12/30/2021	9/30/2023	9/30/2024

* Temporary salaries, proctors & substitutes

** Day custodians, Driver's Ed teachers, credit recovery teachers, temporary hires, IT employees in support positions,

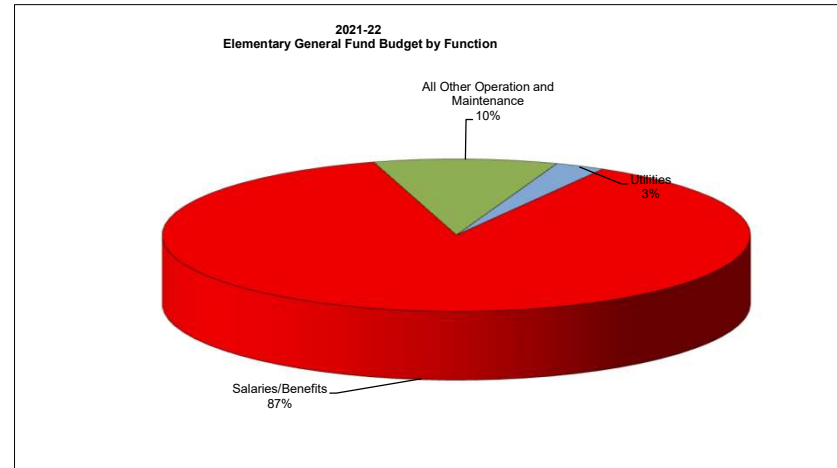
*** Summer school, coaches, nurses, interventions

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 12/28/2021
ELEMENTARY GENERAL FUND**

Account	Beginning	Annual Budget	Year-to-Date	Budget	% Budget
Description	Budget	(after transfers & amendments)	Expended & Encumbered	Balance	Left
Administrative Salaries	\$ 2,492,042	\$ 2,492,042	\$ 2,472,557	\$ 19,485	0.8%
Educator Salaries	19,507,290	19,507,290	19,982,654	(475,365)	-2.4%
Professional Salaries	3,058,636	3,058,636	2,909,847	148,789	4.9%
Technical Salaries	1,551,914	1,551,914	1,478,716	73,198	4.7%
Clerical Salaries	1,218,857	1,218,857	1,230,656	(11,799)	-1.0%
Service Worker Salaries	1,567,182	1,567,182	1,366,356	200,826	12.8%
Para Professional Salaries	2,795,385	2,795,385	2,623,765	171,620	6.1%
Guest Educator Salaries	377,327	377,327	181,008	196,319	52.0%
Substitute Clerical Salaries	2,000	2,000	2,938	(938)	-46.9%
Substitute Service Worker	60,000	60,000	15,872	44,128	73.5%
Substitute Para Salaries	20,300	20,300	39,441	(19,141)	-94.3%
Overtime	17,645	17,645	16,102	1,543	8.7%
Sabbatical Leave Salaries	40,558	40,558	40,558	0	0.0%
Coaching Salaries/Stipends	86,410	86,410	63,363	23,047	26.7%
Termination Pay	500,000	500,000	90,811	409,189	81.8%
Admin TSA Employer Match	16,000	16,000	13,920	2,080	13.0%
Workers' Comp/Benefits	205,618	205,618	164,687	40,930	19.9%
Crafts Benefits	16,000	16,000	23,234	(7,234)	-45.2%
Cell phone stipends	44,843	44,843	21,890	22,953	51.2%
Contracted Services	517,100	517,100	136,975	380,125	73.5%
Gas	297,542	297,542	72,126	225,416	75.8%
Electricity	546,389	546,389	225,152	321,237	58.8%
Water	115,535	115,535	72,302	43,233	37.4%
Sewer	59,266	59,266	27,967	31,298	52.8%
Garbage	42,089	42,089	18,391	23,698	56.3%
Repair and Maintenance	24,885	24,885	6,589	18,296	73.5%
Rental	61,015	61,015	44,607	16,408	26.9%
Instructional Field Trips	16,350	16,350	768	15,582	95.3%
Liability/Other Insurance	520,973	520,973	521,034	(61)	0.0%
Postage	13,915	15,415	3,997	11,418	74.1%
Advertising	12,625	12,625	3,782	8,843	70.0%
Printing	154,410	154,510	36,521	117,989	76.4%
Extracurricular Team Travel	400	400	516	(116)	-28.9%
Travel	55,500	55,500	43,461	12,038	21.7%
Professional Development/Meetings	64,815	67,815	12,058	55,757	82.2%
Supplies	1,776,708	1,785,958	722,488	110,150	6.2%
Books	80,120	96,023	55,166	40,857	42.5%
Periodicals	30,600	30,600	13,072	17,528	57.3%
Minor Equipment	60,107	60,607	30,440	30,167	49.8%
Major Equipment	10,000	10,000	24,973	(14,973)	-149.7%
Dues and Memberships	36,635	36,635	36,911	(276)	-0.8%
Contingency	518,908	488,655		488,655	
Total Budget	\$ 38,593,891	\$ 38,593,891	34,847,669	\$ 2,792,903	7.2%

Budget Transfers

From	To	Amount	Reason
Superintendent Contingency	Postage	\$1,500	Budget correction
Superintendent Contingency	Printing	\$100	Budget correction
Superintendent Contingency	Professional Development	\$3,000	Budget correction
Superintendent Contingency	Supplies	\$9,250	Budget correction
Superintendent Contingency	Minor Equipment	\$500	Budget correction
Superintendent Contingency	Various Schools	\$15,903	Annual allocation for books



**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 12/28/2021
HIGH SCHOOL GENERAL FUND**

Account	Beginning Budget	Annual Budget (after transfers)	Year-to-Date Expended & Encumbered	Budget Balance	% Budget Left
Description	Budget	(after transfers)	Encumbered	Balance	Left
Administrative Salaries	1,322,194	1,322,194	1,213,976	108,218	8.2%
Educator Salaries	11,423,625	11,423,625	11,402,953	20,672	0.2%
Professional Salaries	1,256,048	1,256,048	1,275,638	(19,590)	-1.6%
Technical Salaries	786,612	786,612	802,075	(15,463)	-2.0%
Clerical Salaries	1,145,832	1,145,832	1,109,034	36,798	3.2%
Service Worker Salaries	740,223	740,223	653,738	86,485	11.7%
Para Professional Salaries	393,529	393,529	362,389	31,139	7.9%
Guest Educator Salaries	367,855	367,855	106,250	261,605	71.1%
Substitute Clerical Salaries	-	-	1,478	(1,478)	#DIV/0!
Substitute Service Worker	40,000	40,000	4,939	35,061	87.7%
Substitute Para Salaries	11,982	11,982	4,995	6,988	58.3%
Overtime	15,140	15,140	11,532	3,608	23.8%
Sabbatical Salaries	42,058	42,058	42,238	(180)	-0.4%
Coaching Salaries/Stipends	675,483	675,483	532,604	142,878	21.2%
Administrator TSA Employer Match	10,000	10,000	9,480	520	5.2%
Termination Pay	515,499	515,499	37,983	477,517	92.6%
Workers' Comp/Benefits	108,835	108,835	87,309	21,526	19.8%
Crafts Benefits	9,000	9,000	10,734	(1,734)	-19.3%
Cell phone stipends	23,033	23,033	11,046	11,986	52.0%
Contracted Services	312,925	312,925	116,893	196,032	62.6%
Gas	196,237	196,237	60,238	135,999	69.3%
Electricity	315,550	315,550	133,134	182,416	57.8%
Water	47,103	47,103	22,493	24,610	52.2%
Sewer	22,514	22,514	16,387	6,127	27.2%
Garbage	31,527	31,527	12,460	19,067	60.5%
Repair and Maintenance	25,992	25,992	5,245	20,747	79.8%
Rental	37,234	37,234	18,588	18,646	50.1%
Instructional Field Trips	4,390	4,390	2,719	1,671	38.1%
Liability/Other Insurance	281,000	281,000	280,482	518	0.2%
Postage	19,741	19,741	4,376	15,365	77.8%
Advertising	12,695	12,695	2,036	10,659	84.0%
Printing	116,016	116,016	7,303	108,713	93.7%
Travel	27,233	27,233	21,757	5,476	20.1%
Professional Development/Meetings	66,051	66,051	7,548	58,503	88.6%
Extracurricular Travel	246,717	246,717	105,016	141,701	57.4%
Supplies	1,169,259	1,169,259	484,799	684,460	58.5%
Books	94,465	94,465	30,599	63,866	67.6%
Periodicals	6,873	6,873	777	6,096	88.7%
Minor Equipment	79,618	79,618	28,311	51,307	64.4%
Major Equipment	43,903	43,903	10,290	33,613	76.6%
Dues and Memberships	33,435	33,435	22,969	10,466	31.3%
Contingency	847,276	847,276	-	847,276	
total budget	\$ 22,924,703	\$ 22,924,703	\$ 19,074,813	\$ 3,849,890	16.8%

Budget Transfers

From	To	Amount	Reason
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