



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

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February 18th, 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 01.07.22 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. 5-year Budget Forecast
 - B. General Fund Levy Discussion
 - C. Budget To Actual Reports
- VI. BOARD COMMENTS
- VII. ADJOURNMENT

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Board of Trustees – Budget and Finance Committee

Friday, January 7th, 2022 – 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
Joslyn Davidson, Curriculum Administrator
Janelle Mickelson, Business Services
Administrator & District Clerk
Josh McKay, Assistant Superintendent
Barb Ridgway, Chief of Staff
Stacy Collette, Human Resource
Administrator
Gary Myers, Education Technology Director
Candice Delvaux, Executive Assistant
Karen Ogden, Communications Officer
Jane Shawn, HEA President
Jonna Schwartz, Instructional Coach

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 11.05.21 Budget and Finance Committee Meeting Minutes.

V. ITEMS FOR INFORMATION/DISCUSSION

A. ESSER Funds Update

The committee discussed an update on ESSER funds. They reviewed the Helena Public Schools Coronavirus Relief Funding document which displayed funds and expenditures from the following categories: CARES-State Emergency Relief Fund (ESSER I), CARES-Governor's Coronavirus Relief Fund (CRF), CRRSA-State Emergency Relief Fund II (ESSER II), and ARP-State Emergency Relief Fund II (ESSER III).

Ms. Janelle Mickelson, Business Services Manager and District Clerk, commented that the end date of 12/30/2021 under the category of CARES-Governor's Coronavirus Relief Fund (CRF), should be 12/30/2020. Ms. Mickelson discussed that the District has exhausted all the CARES-State Emergency Relief Fund (ESSER I), and all the CARES- Governor's Coronavirus Relief Fund (CRF). The committee reviewed the document and discussed the various expenditures, and the amount of money that is remaining in CRRSA-State Emergency Relief Fund II (ESSER II), and ARP-State Emergency Relief Fund II (ESSER III).

The committee discussed how District COVID testing is funded. The COVID tests and some PPE are given to the District for free, and the District applies for DPHHS grants to pay for the personnel administrating the tests that are working above and beyond their contract hours. The committee also discussed the Lincoln remodel. The staff did not have room to socially distance at the May Butler Center and some employees needed to alternate working remotely due to the lack of space. Moving into Lincoln Center allowed the staff ample space to socially distance and brought everyone back into the work environment safely. The committee also discussed topics including teacher and nurse salaries and ESSER funds, intervention coaches, CSCT funding, the general fund, and the upcoming cliff.

B. Budget To Actual Reports

The committee moved on to review the Budget to Actual Reports. The committee first reviewed and discussed the financial report for the Elementary General Fund. Ms. Mickelson discussed educator salaries, substitute para salaries, and craft benefits. The committee then reviewed the financial report for the High School General Fund. The committee discussed the ESSER fund, technical salaries, sick leave, retirements, and budget transfers. They also reviewed the percentage budget amount that was left over in the High School General Fund and the Elementary General Fund. There is 7.2% left in the budget for the Elementary General Fund, and 16.8% left in the budget for the High School General Fund.

VI. BOARD COMMENT

In closing, the committee discussed the upcoming general fund levy, and discussed that the call for the election needs to go before the full Board. The committee also discussed that they are waiting on the Deferred Maintenance Report to see what the priorities are for the District. Superintendent Weltz said in closing how much he appreciates the committee.

VII. ADJOURNMENT

Mr. McEwen adjourned the meeting at 12:44 p.m.

METHODOLOGY BEHIND RECAP

Methodology to calculate ANB:

- For FY 2022-23 through 2026-27, adjusted the District's internal enrollment projections as follows:
 - Added 40 students to ninth grade each year
 - Subtracted 10 students from tenth grade and 40 from eleventh, and twelfth grades each year
- Adjusted internal enrollment projections for FY 2022-23 through 2026-27 as follows:
 - Calculated the average part-time percentage over 6 years (excluding FY 2020-21) and applied that percentage to the calculated head count.
- Calculated the percentage of shrinkage from fall to spring for the high school (2%) and applied that to the spring count and calculated the average adjusted enrollment.
- Converted enrollment counts to ANB.

Methodology to calculate budget authority limits:

- Obtained an updated general fund model from the OPI.
- Input internal ANB projections for FY 2022-23 through 2026-27 into the model and deleted the OPI growth rate factor on ANB for those years.

Methodology to calculate expenditure budgets:

- Salaries
 - Teachers:
 - Calculated the salary increases under the following assumptions:
 - Assumed all employees step with the exception of those in "ghost" steps.
 - Anticipated 20% lane movement for FY 2022-23 & FY 2023-24.
 - Anticipate 15% lane movement for FY 2024-2025 through FY 2026-27.
 - Retirements and/or replacements were not considered.
 - Subtracted out salaries paid out of other funds (approximately 9.75% in elementary and 3.84% in the high school).
 - Administrators: Increased salaries 1% for steps each year.
 - Independents, custodians, and secretaries: Increased salaries 2.5% for steps each year.
 - Para Educators:
 - Increased salaries 2.5% for steps each year.
 - Reduced/increased salaries by the estimated amount to be paid out of the tuition fund.
 - OT, Sabbatical, Activity/Athletic/Duty Stipends: Increased by 1% each year.
 - Projected a 4% increase for health benefits
- Projected termination payouts as constant.

- Projected worker's compensation as constant.
- Based on historical data, projected a 4.5% increase in O & M.
- Projected a 6% increase in the liability insurance, which is the average increase over 10 years. Large increases tend to occur every 4-5 years. We experienced a large increase in FY 2020-21 so a large increase is not anticipated in the ensuing year.
- Curriculum and Technology are estimated needs. Obviously the interlocal will need to cover most purchases until the general fund budget is balanced.
- Superintendent contingency is 1% of budget. May not be possible to include in the budget in some years.
- The assistant superintendent contingency is primarily for unforeseen additional staffing needs primarily in special education. It also may not be possible to include in the budget in some years.
- Maintained the current 65/35% split for elementary and high school. Based on current ANB the split is 66/34%.

BUDGET PROJECTIONS:

	Actual Exp. 20-21	Actual Budget 21-22	Projected 22-23	Projected 23-24	Projected 24-25	Projected 25-26	Projected 26-27
Elementary	\$38,198,942	\$38,593,891	\$38,644,496	\$39,161,832	\$40,014,493	\$40,824,087	\$41,779,700
High School	\$22,918,119	\$22,924,703	\$22,451,373	\$22,316,900	\$22,399,024	\$22,593,393	\$22,894,046
Total	\$61,117,062	\$61,518,594	\$61,095,869	\$61,478,732	\$62,413,517	\$63,417,480	\$64,673,746

PROJECTED WAGES:

	% of Salaries	% of Salaries	% of Salaries	% of Salaries	% of Salaries	% of Salaries	% of Salaries
Teachers	\$36,295,024 71%	\$35,245,599 72%	\$40,780,317 73%	\$41,567,102 73%	\$42,348,108 73%	\$42,941,595 73%	\$43,792,338 74%
Custodial	\$3,073,557 6%	\$2,307,405 5%	\$2,947,240 5%	\$3,024,071 5%	\$3,102,912 5%	\$3,183,905 5%	\$3,267,013 6%
Secretarial	\$2,559,996 5%	\$2,364,689 5%	\$2,289,450 4%	\$2,348,541 4%	\$2,409,163 4%	\$2,471,406 4%	\$2,535,258 4%
Para's	\$3,105,328 6%	\$3,188,914 6%	\$3,045,902 5%	\$3,127,912 5%	\$3,212,140 6%	\$3,298,808 6%	\$3,387,811 6%
Administration	\$4,145,914 8%	\$3,814,236 8%	\$4,140,248 7%	\$4,182,672 7%	\$4,225,550 7%	\$4,268,915 7%	\$4,312,743 7%
Independent	\$2,035,224 4%	\$2,338,526 5%	\$2,634,929 5%	\$2,663,343 5%	\$2,692,101 5%	\$2,721,264 5%	\$2,750,777 5%
Total	\$51,215,042	\$49,259,368	\$55,838,084	\$56,913,640	\$57,989,973	\$58,885,892	\$60,045,939

PROJECTED BUDGET:

	% of Budget	% of Budget	% of Budget	% of Budget	% of Budget	% of Budget	% of Budget
Teachers	\$22,761,698 60%	\$22,565,926 58%	\$26,511,825 69%	\$27,047,694 69%	\$27,577,931 69%	\$28,084,921 69%	\$28,559,672 70%
Custodial	\$2,170,156 6%	\$1,567,182 4%	\$2,093,075 5%	\$2,147,607 5%	\$2,203,565 6%	\$2,261,048 6%	\$2,320,031 6%
Secretarial	\$1,354,772 4%	\$1,218,857 3%	\$1,179,898 3%	\$1,210,376 3%	\$1,241,643 3%	\$1,273,748 3%	\$1,306,684 3%
Para's	\$2,759,680 7%	\$2,795,385 7%	\$2,691,690 7%	\$2,764,022 7%	\$2,838,307 7%	\$2,914,736 7%	\$2,993,221 7%
Administration	\$2,676,333 7%	\$2,492,042 6%	\$2,741,611 7%	\$2,769,713 7%	\$2,798,116 7%	\$2,826,841 7%	\$2,855,874 7%
Independent	\$1,303,132 3%	\$1,551,914 4%	\$1,679,584 4%	\$1,697,605 4%	\$1,715,841 4%	\$1,734,329 4%	\$1,753,037 4%
Substitutes	\$343,990 1%	\$499,627 1%	\$504,000 1%	\$504,300 1%	\$516,908 1%	\$529,830 1%	\$543,076 1%
Health Insurance	(included in salaries)	(included in salaries)	(included in salaries)	(included in salaries)	(included in salaries)	(included in salaries)	(included in salaries)
Workcomp/Craft Benefits/Other Benefits	\$210,003	\$224,618	\$244,679	\$258,454	\$274,914	\$280,600	\$286,203
Termination pay	\$277,695	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
OT, Sabbatical, Activity/Athletic/Duty Stipends	\$78,073	\$160,613	\$162,219	\$163,841	\$165,480	\$167,135	\$168,806
Cell phone stipend	\$45,387	\$44,843	\$44,843	\$44,843	\$44,843	\$33,636	\$33,636
Travel stipend	\$51,089	\$55,500	\$55,500	\$55,500	\$55,500	\$51,710	\$51,710
Total Salary & Benefits	\$34,032,009 89%	\$33,633,505 87%	\$38,396,924 99%	\$39,163,954 100%	\$39,933,045 100%	\$40,658,535 100%	\$41,371,951 101%
Curriculum & Technology	\$244,726 1%	\$177,262 2%	\$2,108,479 5%	\$2,108,479 5%	\$2,108,479 5%	\$2,108,479 5%	\$2,108,479 5%
O&M	\$1,361,641 4%	\$1,579,875 4%	\$1,650,969 4%	\$1,725,263 4%	\$1,802,899 5%	\$1,884,030 5%	\$1,968,811 5%
Property & Liability Insurance	\$461,033 1%	\$520,973 1%	\$588,700 2%	\$665,231 2%	\$751,711 2%	\$849,433 2%	\$959,860 2%
Superintendent Contingency	\$0 0%	\$271,386 1%	\$386,445 1%	\$391,618 1%	\$400,145 1%	\$408,241 1%	\$417,797 1%
Assistant Superintendent Contingency	\$0 0%	\$192,969 1%	\$196,829 1%	\$200,765 1%	\$204,781 1%	\$208,876 1%	\$213,054 1%
All Other	\$2,099,533 5%	\$1,677,921 4%	-\$4,683,850 -12%	-\$5,093,479 -13%	-\$5,186,567 -13%	-\$5,293,508 -13%	-\$5,260,251 -13%
Remaining Budget Transferred to Interlocal Fund							
Building Budgets	\$252,268						
District	\$540,000						

PROJECTED BUDGET:

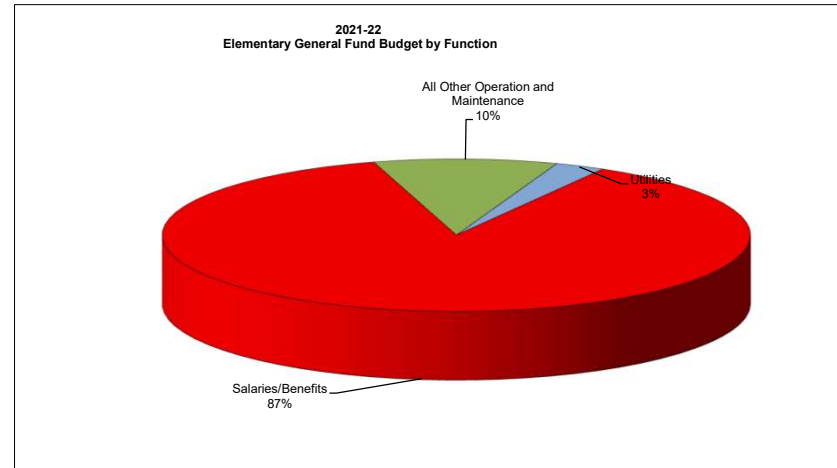
	% of Budget	% of Budget	% of Budget	% of Budget	% of Budget	% of Budget	% of Budget
Teachers	\$13,533,326 59%	\$12,679,673 55%	\$14,268,491 64%	\$14,519,407 65%	\$14,770,177 66%	\$14,856,673 66%	\$15,232,666 67%
Custodial	\$903,400 4%	\$740,223 3%	\$854,165 4%	\$876,464 4%	\$899,347 4%	\$922,857 4%	\$946,981 4%
Secretarial	\$1,205,224 5%	\$1,145,832 5%	\$1,109,551 5%	\$1,138,165 5%	\$1,167,519 5%	\$1,197,657 5%	\$1,228,574 5%
Para's	\$345,648 2%	\$393,529 2%	\$354,212 2%	\$363,890 2%	\$373,833 2%	\$384,072 2%	\$394,590 2%
Administration	\$1,469,581 6%	\$1,322,194 6%	\$1,398,637 6%	\$1,412,959 6%	\$1,427,434 6%	\$1,442,074 6%	\$1,456,869 6%
Independent	\$732,092 3%	\$786,612 3%	\$955,345 4%	\$965,739 4%	\$976,260 4%	\$986,935 4%	\$997,740 4%
Substitutes	\$215,264 1%	\$419,837 2%	\$246,000 1%	\$252,150 1%	\$258,454 1%	\$264,915 1%	\$271,538 1%
Health Insurance	(included in salaries)	(included in salaries)	(included in salaries)	(included in salaries)	(included in salaries)	(included in salaries)	(included in salaries)
Workcomp/Craft Benefits/Other Benefits	\$114,081	\$117,835	\$127,807	\$130,226	\$137,168	\$144,027	\$151,228
Termination pay	\$223,792	\$515,499	\$500,000	\$500,000	\$500,000	\$512,500	\$525,313
OT, Sabbatical, Activity/Athletic/Duty Stipends	\$708,086	\$742,681	\$750,107	\$757,609	\$765,185	\$772,836	\$780,565
Cell phone stipend	\$22,731	\$23,033	\$23,033	\$23,033	\$23,033	\$20,000	\$20,000
Travel stipend	\$23,964	\$27,233	\$27,233	\$27,233	\$27,233	\$25,000	\$25,000
Total Salary & Benefits	\$19,497,189 85%	\$18,914,182 83%	\$20,614,582 92%	\$20,966,874 94%	\$21,325,644 95%	\$21,529,546 95%	\$22,031,063 98%
Curriculum & Technology	\$97,872 0%	\$540,372 2%	\$1,135,335 5%	\$1,135,335 5%	\$1,135,335 5%	\$1,135,335 5%	\$1,135,335 5%
O&M	\$821,680 4%	\$908,142 4%	\$949,008 4%	\$991,713 4%	\$1,036,340 5%	\$1,082,976 5%	\$1,131,710 5%
Property & Liability Insurance	\$268,125 1%	\$281,000 1%	\$317,530 1%	\$358,809 2%	\$405,454 2%	\$458,163 2%	\$517,724 2%
Superintendent Contingency	\$0 0%	\$709,276 3%	\$224,514 1%	\$223,169 1%	\$223,990 1%	\$225,934 1%	\$228,940 1%
Assistant Superintendent Contingency	\$0 0%	\$138,000 1%	\$140,760 1%	\$143,575 1%	\$146,447 1%	\$149,376 1%	\$152,363 1%
All Other	\$2,233,253 10%	\$1,433,732 6%	(\$930,356) -4%	(\$1,502,576) -7%	(\$1,874,186) -8%	(\$1,987,936) -9%	(\$2,303,089) -10%
Remaining Budget Transferred to Interlocal Fund							
Building Budgets	\$276,480						
District	\$900,000						

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 1/28/2022
ELEMENTARY GENERAL FUND**

Account Description	Beginning	Annual	Year-to-Date	Budget	% Budget
	Budget	Budget (after transfers & amendments)	Expended & Encumbered	Balance	Left
Administrative Salaries	\$ 2,492,042	\$ 2,492,042	\$ 2,469,459	\$ 22,583	0.9%
Educator Salaries	19,507,290	19,507,290	20,033,553	(526,263)	-2.7%
Professional Salaries	3,058,636	3,058,636	2,924,576	134,060	4.4%
Technical Salaries	1,551,914	1,551,914	1,517,088	34,826	2.2%
Clerical Salaries	1,218,857	1,218,857	1,213,444	5,413	0.4%
Service Worker Salaries	1,567,182	1,567,182	1,375,034	192,148	12.3%
Para Professional Salaries	2,795,385	2,795,385	2,588,482	206,903	7.4%
Guest Educator Salaries	377,327	377,327	219,636	157,691	41.8%
Substitute Clerical Salaries	2,000	2,000	3,122	(1,122)	-56.1%
Substitute Service Worker	60,000	60,000	15,872	44,128	73.5%
Substitute Para Salaries	20,300	20,300	52,168	(31,868)	-157.0%
Overtime	17,645	17,645	25,603	(7,958)	-45.1%
Sabbatical Leave Salaries	40,558	40,558	40,558	0	0.0%
Coaching Salaries/Stipends	86,410	86,410	60,033	26,377	30.5%
Termination Pay	500,000	500,000	114,716	385,284	77.1%
Admin TSA Employer Match	16,000	16,000	13,920	2,080	13.0%
Workers' Comp/Benefits	205,618	205,618	165,966	39,652	19.3%
Crafts Benefits	16,000	16,000	23,247	(7,247)	-45.3%
Cell phone stipends	44,843	44,843	21,924	22,919	51.1%
Contracted Services	517,100	517,100	181,350	335,750	64.9%
Gas	297,542	297,542	115,722	181,819	61.1%
Electricity	546,389	546,389	273,814	272,575	49.9%
Water	115,535	115,535	76,473	39,062	33.8%
Sewer	59,266	59,266	31,466	27,800	46.9%
Garbage	42,089	42,089	21,739	20,350	48.3%
Repair and Maintenance	24,885	24,885	8,102	16,784	67.4%
Rental	61,015	61,015	44,607	16,408	26.9%
Instructional Field Trips	16,350	16,350	965	15,385	94.1%
Liability/Other Insurance	520,973	520,973	521,034	(61)	0.0%
Postage	13,915	15,415	5,971	9,443	61.3%
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	44,008	11,492	20.7%
Professional Development/Meetings	64,815	67,815	12,998	54,817	80.8%
Supplies	1,776,708	1,785,958	792,395	110,150	6.2%
Books	80,120	96,023	58,639	37,384	38.9%
Periodicals	30,600	30,600	13,721	16,879	55.2%
Minor Equipment	60,107	60,607	31,122	29,485	48.6%
Major Equipment	10,000	34,300	49,273	(14,973)	-43.7%
Dues and Memberships	36,635	36,635	38,981	(2,346)	-6.4%
Contingency	518,908	464,355		464,355	
Total Budget	\$ 38,593,891	\$ 38,593,891	35,241,598	\$ 2,468,881	6.4%

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
Superintendent Contingency	Major Equipment	\$24,300	Jim Darcy playground equipment



**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 1/28/2022
HIGH SCHOOL GENERAL FUND**

Budget Transfers

	From	To	Amount	Reason
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Account	Beginning	Annual Budget	Year-to-Date Expended &	Budget	% Budget
Description	Budget	(after transfers)	Encumbered	Balance	Left
Administrative Salaries	1,322,194	1,322,194	1,203,533	118,661	9.0%
Educator Salaries	11,423,625	11,423,625	11,800,615	(376,990)	-3.3%
Professional Salaries	1,256,048	1,256,048	1,275,618	(19,569)	-1.6%
Technical Salaries	786,612	786,612	811,689	(25,077)	-3.2%
Clerical Salaries	1,145,832	1,145,832	1,087,898	57,934	5.1%
Service Worker Salaries	740,223	740,223	665,689	74,534	10.1%
Para Professional Salaries	393,529	393,529	341,577	51,952	13.2%
Guest Educator Salaries	367,855	367,855	138,917	228,938	62.2%
Substitute Clerical Salaries	-	-	2,040	(2,040)	#DIV/0!
Substitute Service Worker	40,000	40,000	4,939	35,061	87.7%
Substitute Para Salaries	11,982	11,982	6,272	5,710	47.7%
Overtime	15,140	15,140	13,896	1,244	8.2%
Sabbatical Salaries	42,058	42,058	42,249	(191)	-0.5%
Coaching Salaries/Stipends	675,483	675,483	519,112	156,371	23.1%
Adminstrator TSA Employer Match	10,000	10,000	9,480	520	5.2%
Termination Pay	515,499	515,499	60,177	455,322	88.3%
Workers' Comp/Benefits	108,835	108,835	88,891	19,945	18.3%
Crafts Benefits	9,000	9,000	10,741	(1,741)	-19.3%
Cell phone stipends	23,033	23,033	11,142	11,890	51.6%
Contracted Services	312,925	312,925	136,193	176,732	56.5%
Gas	196,237	196,237	85,416	110,821	56.5%
Electricity	315,550	315,550	165,634	149,916	47.5%
Water	47,103	47,103	25,471	21,632	45.9%
Sewer	22,514	22,514	19,096	3,418	15.2%
Garbage	31,527	31,527	14,848	16,680	52.9%
Repair and Maintenance	25,992	25,992	5,871	20,121	77.4%
Rental	37,234	37,234	18,717	18,517	49.7%
Instructional Field Trips	4,390	4,390	3,007	1,383	31.5%
Liability/Other Insurance	281,000	281,000	280,482	518	0.2%
Postage	19,741	19,741	8,027	11,714	59.3%
Advertising	12,695	12,695	2,036	10,659	84.0%
Printing	116,016	116,016	10,398	105,618	91.0%
Travel	27,233	27,233	22,093	5,140	18.9%
Professional Development/Meetings	66,051	66,051	9,539	56,512	85.6%
Extracurricular Travel	246,717	246,717	125,696	121,021	49.1%
Supplies	1,169,259	1,169,259	527,998	641,261	54.8%
Books	94,465	94,465	24,357	70,108	74.2%
Periodicals	6,873	6,873	970	5,903	85.9%
Minor Equipment	79,618	79,618	38,217	41,401	52.0%
Major Equipment	43,903	43,903	10,290	33,613	76.6%
Dues and Memberships	33,435	33,435	24,241	9,194	27.5%
Contingency	847,276	847,276	-	847,276	
total budget	\$ 22,924,703	\$ 22,924,703	\$ 19,653,070	\$ 3,271,633	14.3%

