



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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March 11th, 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 02.18.22 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Review Preliminary Budget Data Sheets
 - B. Review General Fund Levy Ballot Language
 - C. Review Resolutions of Intent to Increase Permissive Levies and Building Reserve Levy Requirements.
 - D. Budget to Actual Reports
- VI. BOARD COMMENTS
- VII. ADJOURNMENT

Helena Public Schools Board of Trustees

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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

Friday, February 18th, 2022 – 12:00pm

MINUTES

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 & 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
Jane Shawn, HEA President
Jonna Schwartz, Instructional Coach
Casey Stangel, Guest of the Public

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 1.07.22 Budget and Finance Committee Meeting Minutes.

V. **ITEMS FOR INFORMATION/DISCUSSION**

A. 5-year Budget Forecast

The committee reviewed the 5-year budget forecast. Superintendent Rex Weltz commented. We know that fiscal cliff is approaching in 2023-2024, so we are making plans on how to soften that landing and find solutions. For good news, our enrollment is a little better than we expected.

The committee discussed the methodology to calculate ANB.

- For FY 2022-23 through 2026-27, the District's internal enrollment projections were adjusted 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

The internal enrollment projections for FY 2022-23 through 2026-27 were adjusted 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.

The committee reviewed the Fall Student Count Summary (not ANB). Josh McKay, Assistant Superintendent, commented regarding how the District projects enrollment for the next 5 years. Mr. McKay commented. Projections are guesses based on patterns that we've had in our enrollment. If you look at the 10/4/21, column those

are the enrollments by each grade level in the fall, and those would be just adding all the school's enrollments together, and then each grade. When you work forward on the projection piece, you'll see that we have to make some assumptions on an incoming class. We have used numbers before like 600 because if you look back in history, you see that it's rare that we have a class that's over 600 in kindergarten. So, you would just roll each grade level into the next year and add them forward going down and to the right. You'll see by the fall of 2030 if we had a whole set of 590 classes in the elementary, our enrollment would be 7642, but we could be higher than that or lower than that. Janelle and I worked together on picking what numbers we think should go in those forward projections, but just know that they can be adjusted when we know each incoming class.

The committee discussed the methodology to calculate budget authority limits. First, an updated general fund model is obtained from the OPI. Then, they 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.

The committee reviewed the 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 2026-27.
 - Anticipate 15% lane movement for FY 2024-2025 through FY 2026-27.
 - 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 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. It 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%

The committee discussed that we will be losing students to the new East Helena High School, and it would be good to think of ways to attract families back to the Helena School District, rather than choosing East Helena. Superintendent Weltz commented. We want to attract families with programs here at the Helena Public Schools that are undeniably the best in the region. Janelle and Josh, thank you for your work around forecasting and budgeting.

B. General Fund Levy Discussion

The committee discussed the general fund levy and reviewed the preliminary general fund budget projections based on fall and spring enrollment counts. Ms. Mickelson commented. We just did our spring count and that's represented in this document. Then I took the fall and the spring and came to the average, and calculated the ANB, plugged it into the model, and at the bottom you can see the projected budget. It shows you what it would be without a vote, what it would be with a vote, and what the highest funded amount is. So, in the elementary, you'll see the highest voted amount is \$284,000 approximately, and in the high school it's approximately \$600,000. If we didn't vote, or our levy didn't pass in the elementary, we would still have a \$600,000 increase in the budget. If it does pass, we have an approximately \$900,000 increase. In the high school, if our levy doesn't pass, we're going to lose \$600,000 in budget authority. If it does pass, we get \$5,000. So, at the March meeting, you will set the ballot language.

The committee discussed that if the levy passes in the elementary, the estimated impact on a \$100,000 home would be \$3.20 a year, and for a \$200,000 home it would cost the homeowner \$6.40 a year. If the levy passes in the high school, the estimated impact on a \$100,000 home would be \$6.25 a year, and for a \$200,000 home it would cost the homeowner \$12.50 a year.

C. 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. There is \$2,468,881 or 6.4% remaining in the Elementary General Fund Budget. The committee then reviewed and discussed the financial report for the High School General Fund. There is \$3,271,633 or 14.3% remaining in the High School General Fund.

VI. BOARD COMMENT

There were no further comments.

VII. ADJOURNMENT

Mr. McEwen adjourned the meeting at 12:58 p.m.



PRELIMINARY BUDGET DATA SHEET

FY 2023

County: 25 Lewis & Clark

District: 0487 Helena Elem

NOTE: Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2023 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding.

1. Certified ANB	FY 2023			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 HELENA K-6	4,117	485,093.00	23,822,877.40	4,178	493,457.00	24,174,371.60 +
M1 HELENA 7-8	1,266	211,815.00	9,318,677.00	1,219	206,241.00	8,978,655.50 +
2. * Direct State Aid						15,132,168.12
3. Quality Educator						1,486,988.16
4. At Risk Student						132,260.33
5. * Indian Education For All						125,642.16
6. American Indian Achievement Gap						83,127.00
7. * Data For Achievement						120,299.13
8. Special Education Funding (FY 2023):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Special Education Block Grant Eligibility Status						Yes
Special Education Block Grant Rates Per Current ANB						
Instructional Block Grant Rate [IBG]						152.47
Related Services Block Grant Rate [RSBG]						50.82
Threshold to Determine Disproportionate Costs						2.726539977
Special Education Allowable Cost Payments						
* a.	Instructional Block Grant Entitlement [IBG rate X Current Year ANB]					820,746.01
* b.	Related Services Block Grant Entitlement [RSBG rate X Current Year ANB]					273,564.06
c.	Reimbursement for Disproportionate Costs - See Page 2.					747,916.37
* d.	Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]					1,842,226.44
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)					N/A
Required Local Match						
* f(i).	District's Required Match for IBG [8a X 0.33]					270,846.18
f(ii).	District's Required Match for RSBG [8b X 0.33]					90,276.14
* f(iii).	District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]					N/A
* f(iv).	Total Required Local Match to Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]					361,122.32
Minimum Special Education Budget to Avoid Reversions						
* g.	Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]					1,455,432.39



PRELIMINARY BUDGET DATA SHEET

FY 2023

County: 25 Lewis & Clark
District: 0487 Helena Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY 2021 Allowable Cost Expenditures Total K-12 Expenditures Prorated by FY 2021 ANB	5,958,960.23	0.00	0.00
b. FY 2021 Amount to Avoid Reversion	1,499,765.03	0.00	0.00
c. Reimbursement for Disproportionate Costs If (a-b) > 0 and a > (b * 2.726539977) then [a - (b * 2.726539977)] * 0.4	747,916.37	0.00	0.00

9. FY 2023 Budget Limits:

* a.	Required % of Special Ed Funding in Maximum [20-9-306(9), MCA]	100%
* b.	BASE Budget	31,609,613.88
c.	Maximum Budget Limit	39,485,494.76
* d.	Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues)	39,325,192.48
* e.	Highest Budget With A Vote	39,485,494.76
* f.	Highest Voted Amount (9e-9d)	160,302.28

10. Prior Year Information for Budgeting:

a.	FY 2022 BASE Budget	30,878,312.41
b.	FY 2022 Maximum Budget	38,593,891.01
c.	FY 2022 Budget Limit ANB	5,415
d.	FY 2022 Adopted General Fund Budget	38,593,891.01
e.	Highest Levy Over-BASE Authorized or Imposed Between FY 2018 FY 2022	7,715,578.60

11. Debt Service Fund and County Retirement GTB:

	Elementary	High School
County		
a.	160,724,581	160,724,581
b.	6,947	3,258
c.	23.14	49.33
District		
d.	119,927,915	N/A
e.	5,415	N/A
f.	22.15	N/A
Statewide		
g.	38.29	91.58
h.	44.30	105.96



PRELIMINARY BUDGET DATA SHEET

FY 2023

County: 25 Lewis & Clark

District: 0487 Helena Elem

12. General Fund Guaranteed Tax Base Aid (GTB) Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
a. Statewide Taxable Valuation (Tax Year 2021)***	3,429,943,159	3,429,943,159
b. FY 2022 Statewide GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement + 40% of Special Education Allowable Cost Payment (Including Cooperative Costs)	260,884,829.52	140,013,575.30
c. GTB Ratio: [(a) Divided by (b)] x 254%	33.39	62.22

II. DISTRICT GTB SUBSIDY:	Elementary	High School
a. Statewide GTB ratio (from c above)	33.39	N/A
b. FY 2022 District GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement	11,658,860.21	N/A
c. 40% of FY 2022 District Special Education Allowable Cost Payment plus District Coop Cost Payment	739,994.72	N/A
d. District's FY 2023 Guaranteed Tax Base (a) x [b + c]	413,997,766.11	N/A
e. District Taxable Valuation (Tax Year 2021)***	119,927,915	N/A
f. If (d) is Greater Than (e), Then: DISTRICT's FY 2023 GTB Subsidy Per BASE Mill [d - e] x 0.001	294,070.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per 20-9-366(2)(a), MCA, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

13. Building Reserve Permissive Sub-Fund School Major Maintenance Aid Subsidy

	Elementary	High School	K-12
a. District State Major Maintenance Aid (SMMA) Allowable Amount	610,650.00		
b. Calculated Amount of State School Major Maintenance Aid Per Dollar of Local Effort****	0.99		

**** State major maintenance aid per dollar of local effort calculated as per 20-9-525, MCA assumes full state funding for this program. Proration may apply due to limitations in state appropriation and/or available state revenue for funding.



PRELIMINARY BUDGET DATA SHEET

FY 2023

County: 25 Lewis & Clark

District: 0488 Helena H S

NOTE: Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2023 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding.

1. Certified ANB		FY 2023			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement	
H1 HELENA HS 9-12	2,517	685,636.00	18,369,036.50	2,647	719,082.00	19,309,521.50 +	
2. * Direct State Aid						8,952,785.76	
3. Quality Educator						718,079.04	
4. At Risk Student						49,525.43	
5. * Indian Education For All						61,622.16	
6. American Indian Achievement Gap						33,434.00	
7. * Data For Achievement						59,001.63	
8. Special Education Funding (FY 2023):							
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Special Education Block Grant Eligibility Status						Yes	
Special Education Block Grant Rates Per Current ANB							
Instructional Block Grant Rate [IBG]						152.47	
Related Services Block Grant Rate [RSBG]						50.82	
Threshold to Determine Disproportionate Costs						2.726539977	
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X Current Year ANB]					383,766.99	
* b.	Related Services Block Grant Entitlement [RSBG rate X Current Year ANB]					127,913.94	
c.	Reimbursement for Disproportionate Costs - See Page 2.					66,605.80	
* d.	Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]					578,286.73	
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)					N/A	
Required Local Match							
* f(i).	District's Required Match for IBG [8a X 0.33]					126,643.11	
f(ii).	District's Required Match for RSBG [8b X 0.33]					42,211.60	
* f(iii).	District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]					N/A	
* f(iv).	Total Required Local Match to Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]					168,854.71	
Minimum Special Education Budget to Avoid Reversions							
* g.	Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]					680,535.64	



PRELIMINARY BUDGET DATA SHEET

FY 2023

County: 25 Lewis & Clark

District: 0488 Helena H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY 2021 Allowable Cost Expenditures Total K-12 Expenditures Prorated by FY 2021 ANB	0.00	2,210,359.97	0.00
b. FY 2021 Amount to Avoid Reversion	0.00	749,611.41	0.00
c. Reimbursement for Disproportionate Costs If (a-b) > 0 and a > (b * 2.726539977) then [a - (b * 2.726539977)] * 0.4	0.00	66,605.80	0.00

9. FY 2023 Budget Limits:

* a.	Required % of Special Ed Funding in Maximum [20-9-306(9), MCA]	100%
* b.	BASE Budget	17,754,146.48
c.	Maximum Budget Limit	22,106,839.22
* d.	Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues)	22,641,027.04
* e.	Highest Budget With A Vote	22,932,863.39
* f.	Highest Voted Amount (9e-9d)	291,836.35

10. Prior Year Information for Budgeting:

a.	FY 2022 BASE Budget	18,037,822.22
b.	FY 2022 Maximum Budget	22,453,665.10
c.	FY 2022 Budget Limit ANB	2,774
d.	FY 2022 Adopted General Fund Budget	22,924,702.78
e.	Highest Levy Over-BASE Authorized or Imposed Between FY 2018 FY 2022	4,886,880.56

11. Debt Service Fund and County Retirement GTB:

	Elementary	High School
County		
a.	160,724,581	160,724,581
b.	6,947	3,258
c.	23.14	49.33
District		
d.	N/A	131,903,786
e.	N/A	2,774
f.	N/A	47.55
Statewide		
g.	38.29	91.58
h.	44.30	105.96



PRELIMINARY BUDGET DATA SHEET

FY 2023

County: 25 Lewis & Clark

District: 0488 Helena H S

12. General Fund Guaranteed Tax Base Aid (GTB) Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
a. Statewide Taxable Valuation (Tax Year 2021)***	3,429,943,159	3,429,943,159
b. FY 2022 Statewide GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement + 40% of Special Education Allowable Cost Payment (Including Cooperative Costs)	260,884,829.52	140,013,575.30
c. GTB Ratio: [(a) Divided by (b)] x 254%	33.39	62.22

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
a. Statewide GTB ratio (from c above)	N/A	62.22
b. FY 2022 District GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement	N/A	7,206,790.81
c. 40% of FY 2022 District Special Education Allowable Cost Payment plus District Coop Cost Payment	N/A	221,783.52
d. District's FY 2023 Guaranteed Tax Base (a) x [b + c]	N/A	462,205,894.81
e. District Taxable Valuation (Tax Year 2021)***	N/A	131,903,786
f. If (d) is Greater Than (e), Then: DISTRICT's FY 2023 GTB Subsidy Per BASE Mill [d - e] x 0.001	N/A	330,302.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per 20-9-366(2)(a), MCA, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

13. Building Reserve Permissive Sub-Fund School Major Maintenance Aid Subsidy

	<u>Elementary</u>	<u>High School</u>	<u>K-12</u>
a. District State Major Maintenance Aid (SMMA) Allowable Amount		320,140.00	
b. Calculated Amount of State School Major Maintenance Aid Per Dollar of Local Effort****		1.10	

**** State major maintenance aid per dollar of local effort calculated as per 20-9-525, MCA assumes full state funding for this program. Proration may apply due to limitations in state appropriation and/or available state revenue for funding.

TRUSTEE RESOLUTION APPROVAL OF BALLOT LANGUAGE

BE IT RESOLVED, the Board of Trustees for School District No. 1, Lewis and Clark County, State of Montana, by a majority vote approves of the following ballot language for the ballot issue to be voted on at the Regular School Election to be held on May 3, 2022. The Board of Trustee of School District No. 1, further certifies that the ballot language contains all information required to be included pursuant to 15-10-425, MCA.

HELENA ELEMENTARY SCHOOL GENERAL FUND LEVY

Shall the board of trustees be authorized to impose an increase in local taxes to support the general fund in the amount of one hundred sixty thousand three hundred two DOLLARS (\$160,302) per year which is approximately 1.34 mills, for the purpose of: the general operations of the district?

Passage of this proposal will increase the taxes on a home with a market value of \$100,000 by approximately \$1.81 and on a home with a market value of \$200,000 by approximately \$3.62. The durational limit of the levy is permanent once approved by the voters, assuming the district levies that amount at least once in the next five years.

FOR the Additional Levy

AGAINST the Additional Levy

Luke Muszkiewicz
Print Name of Board Chair

Signature of Board Chair

T. Janelle Mickelson
Print Name of Clerk

Signature of Clerk

DATED this _____ day of _____, 20__.

TRUSTEE RESOLUTION APPROVAL OF BALLOT LANGUAGE

BE IT RESOLVED, the Board of Trustees for School District No. 1, Lewis and Clark County, State of Montana, by a majority vote approves of the following ballot language for the ballot issue to be voted on at the Regular School Election to be held on May 3, 2022. The Board of Trustee of School District No. 1, further certifies that the ballot language contains all information required to be included pursuant to 15-10-425, MCA.

HELENA HIGH SCHOOL GENERAL FUND LEVY

Shall the board of trustees be authorized to impose an increase in local taxes to support the general fund in the amount of two hundred ninety thousand one hundred sixty-six DOLLARS (\$291,836) per year which is approximately 2.21 mills, for the purpose of: the general operations of the district?

Passage of this proposal will increase the taxes on a home with a market value of \$100,000 by approximately \$2.98 and on a home with a market value of \$200,000 by approximately \$5.97. The durational limit of the levy is permanent once approved by the voters, assuming the district levies that amount at least once in the next five years.

FOR the Additional Levy

AGAINST the Additional Levy

Luke Muszkiewicz
Print Name of Board Chair

Signature of Board Chair

T. Janelle Mickelson
Print Name of Clerk

Signature of Clerk

DATED this _____ day of _____, 20__.

**HELENA ELEMENTARY SCHOOL DISTRICT #1
RESOLUTION OF INTENT TO INCREASE NONVOTED LEVIES**

As an essential part of its budgeting process, the Board of Trustees of the Helena Public Schools is authorized by law to impose levies to support its budget. The Board of Trustees estimates the following increases/decreases in revenues and mills for the funds noted below for the next school fiscal year beginning July 1, 2022, using certified taxable valuations from the current school fiscal year.

Elementary Fund	Estimated Increase in Revenues*	Estimated Increase in Mills*	Estimated Impact, Home of \$100,000*	Estimated Impact, Home of \$200,000*
Transportation	\$125,788	1.05	\$1.42	\$2.84
Tuition	\$468,546	3.91	\$5.28	\$10.56
Adult Ed	\$9,335	0.08	\$0.11	\$0.22
Total Elementary	\$603,669	5.03	\$6.81	\$13.62

This resolution must also document the District's expected use of its Building Reserve State Major Maintenance levies and associated funding. The District expects to use those proceeds to partially fund capital improvements, delineated in the Helena School District Deferred Maintenance Report located on the District website. Proceeds will also be used to partially fund operational costs of school safety. The District estimates this funding structure will generate approximately \$1,860,650. The tax impact is approximately 12.74 mills.

These estimates are based on the current year's taxable value with no increase. If the District's taxable value increases as expected, the mill and taxpayer cost increases will be less than presented here. These estimates are preliminary and changes are expected before the final budgets are set in August. Please contact the District Business Office at (406) 324-2040 or jmickelson@helenaschools.org if you have questions or need additional information.

HELENA HIGH SCHOOL DISTRICT #1
RESOLUTION OF INTENT TO INCREASE NONVOTED LEVIES

As an essential part of its budgeting process, the Board of Trustees of the Helena Public Schools is authorized by law to impose levies to support its budget. The Board of Trustees estimates the following increases/decreases in revenues and mills for the funds noted below for the next school fiscal year beginning July 1, 2022, using certified taxable valuations from the current school fiscal year.

High School Fund	Estimated Increase in Revenues*	Estimated Increase in Mills*	Estimated Impact, Home of \$100,000*	Estimated Impact, Home of \$200,000*
Transportation	\$51,524	0.39	\$0.53	\$1.06
Tuition	\$337,747	2.56	\$3.46	\$6.92
Adult Ed	\$16,221	0.13	\$0.18	\$0.36
Total High School	\$405,492	3.08	\$4.17	\$8.34

This resolution must also document the District's expected use of its Building Reserve State Major Maintenance levies and associated funding. This year, the District expects to use those proceeds to partially fund capital improvements, delineated in the Helena School District Deferred Maintenance Report located on the District website. Proceeds will also be used to partially fund operational costs of school safety. The District estimates this funding structure will generate approximately \$1,070,140. The tax impact is approximately 6.71 mills.

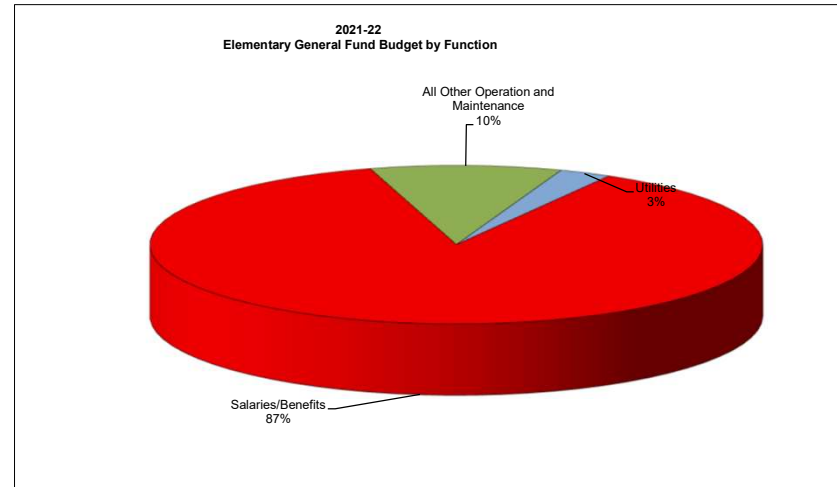
These estimates are based on the current year's taxable value with no increase. If the District's taxable value increases as expected, the mill and taxpayer cost increases will be less than presented here. These estimates are preliminary, and changes are expected before the final budgets are set in August. Please contact the District Business Office at (406) 324-2040 or jmickelson@helenaschools.org if you have questions or need additional information.

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 2/28/2022
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	\$ 2,472,063	\$ 19,979	0.8%
Educator Salaries	19,507,290	19,507,290	19,853,772	(346,482)	-1.8%
Professional Salaries	3,058,636	3,058,636	2,924,041	134,595	4.4%
Technical Salaries	1,551,914	1,551,914	1,525,959	25,955	1.7%
Clerical Salaries	1,218,857	1,218,857	1,225,479	(6,622)	-0.5%
Service Worker Salaries	1,567,182	1,567,182	1,370,359	196,822	12.6%
Para Professional Salaries	2,795,385	2,795,385	2,623,845	171,540	6.1%
Guest Educator Salaries	377,327	377,327	279,923	97,404	25.8%
Substitute Clerical Salaries	2,000	2,000	5,376	(3,376)	-168.8%
Substitute Service Worker	60,000	60,000	15,872	44,128	73.5%
Substitute Para Salaries	20,300	20,300	68,216	(47,916)	-236.0%
Overtime	17,645	17,645	30,466	(12,821)	-72.7%
Sabbatical Leave Salaries	40,558	40,558	40,558	0	0.0%
Coaching Salaries/Stipends	86,410	86,410	62,751	23,659	27.4%
Termination Pay	500,000	500,000	120,068	379,932	76.0%
Admin TSA Employer Match	16,000	16,000	13,920	2,080	13.0%
Workers' Comp/Benefits	205,618	205,618	168,219	37,398	18.2%
Crafts Benefits	16,000	16,000	24,629	(8,629)	-53.9%
Cell phone stipends	44,843	44,843	21,924	22,919	51.1%
Contracted Services	517,100	517,100	211,905	305,195	59.0%
Gas	297,542	297,542	163,821	133,721	44.9%
Electricity	546,389	546,389	324,170	222,218	40.7%
Water	115,535	115,535	80,057	35,478	30.7%
Sewer	59,266	59,266	34,252	25,013	42.2%
Garbage	42,089	42,089	25,098	16,991	40.4%
Repair and Maintenance	24,885	24,885	11,364	13,521	54.3%
Rental	61,015	61,015	45,008	16,007	26.2%
Instructional Field Trips	16,350	16,350	863	15,487	94.7%
Liability/Other Insurance	520,973	520,973	521,034	(61)	0.0%
Postage	13,915	15,415	8,489	6,926	44.9%
Advertising	12,625	12,625	3,782	8,843	70.0%
Printing	154,410	154,510	39,060	115,450	74.7%
Extracurricular Team Travel	400	400	516	(116)	-28.9%
Travel	55,500	55,500	44,968	10,532	19.0%
Professional Development/Meetings	64,815	67,815	20,792	47,023	69.3%
Supplies	1,776,708	1,785,958	906,961	110,150	6.2%
Books	80,120	96,023	68,564	27,459	28.6%
Periodicals	30,600	30,600	15,320	15,280	49.9%
Minor Equipment	60,107	60,607	64,206	(3,599)	-5.9%
Major Equipment	10,000	34,300	92,447	(58,147)	-169.5%
Dues and Memberships	36,635	36,635	40,575	(3,940)	-10.8%
CSCT Match	-	-	51,519	(51,519)	
Contingency	518,908	464,355		464,355	
Total Budget	\$ 38,593,891	\$ 38,593,891	35,622,212	\$ 2,202,834	5.7%

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 2/28/2022
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	1,203,806	118,387	9.0%
Educator Salaries	11,423,625	11,423,625	11,598,124	(174,499)	-1.5%
Professional Salaries	1,256,048	1,256,048	1,276,235	(20,186)	-1.6%
Technical Salaries	786,612	786,612	820,070	(33,457)	-4.3%
Clerical Salaries	1,145,832	1,145,832	1,082,523	63,309	5.5%
Service Worker Salaries	740,223	740,223	668,959	71,265	9.6%
Para Professional Salaries	393,529	393,529	336,422	57,107	14.5%
Guest Educator Salaries	367,855	367,855	178,992	188,863	51.3%
Substitute Clerical Salaries	-	-	2,601	(2,601)	
Substitute Service Worker	40,000	40,000	4,939	35,061	87.7%
Substitute Para Salaries	11,982	11,982	7,455	4,527	37.8%
Overtime	15,140	15,140	16,921	(1,781)	-11.8%
Sabbatical Salaries	42,058	42,058	42,261	(203)	-0.5%
Coaching Salaries/Stipends	675,483	675,483	596,338	79,145	11.7%
Adminstrator TSA Employer Match	10,000	10,000	9,480	520	5.2%
Termination Pay	515,499	515,499	101,803	413,696	80.3%
Workers' Comp/Benefits	108,835	108,835	90,474	18,361	16.9%
Crafts Benefits	9,000	9,000	11,485	(2,485)	-27.6%
Cell phone stipends	23,033	23,033	11,238	11,794	51.2%
Contracted Services	312,925	312,925	183,047	129,878	41.5%
Gas	196,237	196,237	110,897	85,341	43.5%
Electricity	315,550	315,550	193,373	122,177	38.7%
Water	47,103	47,103	28,035	19,068	40.5%
Sewer	22,514	22,514	21,314	1,200	5.3%
Garbage	31,527	31,527	17,242	14,286	45.3%
Repair and Maintenance	25,992	25,992	6,562	19,430	74.8%
Rental	37,234	37,234	18,848	18,386	49.4%
Instructional Field Trips	4,390	4,390	4,635	(245)	-5.6%
Liability/Other Insurance	281,000	281,000	280,482	518	0.2%
Postage	19,741	19,741	9,799	9,942	50.4%
Advertising	12,695	12,695	2,036	10,659	84.0%
Printing	116,016	116,016	12,405	103,610	89.3%
Travel	27,233	27,233	22,243	4,991	18.3%
Professional Development/Meetings	66,051	66,051	14,195	51,856	78.5%
Extracurricular Travel	246,717	246,717	165,303	81,414	33.0%
Supplies	1,169,259	1,169,259	498,564	670,695	57.4%
Books	94,465	94,465	28,031	66,434	70.3%
Periodicals	6,873	6,873	988	5,885	85.6%
Minor Equipment	79,618	79,618	42,645	36,973	46.4%
Major Equipment	43,903	43,903	33,655	10,248	23.3%
Dues and Memberships	33,435	33,435	24,579	8,856	26.5%
Contingency	847,276	847,276	-	847,276	
total budget	\$ 22,924,703	\$ 22,924,703	\$ 19,779,001	\$ 3,145,701	13.7%

