



Board of Trustees – Budget and Finance Committee

Friday, March 11th, 2022 – 12:00pm

MINUTES

ATTENDEES

Committee Members:

- John McEwen, Committee Chair
- Terry Beaver, Committee Member

Others:

- Rex Weltz, Superintendent
- Brian Cummings, Assistant Superintendent
- 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
- Jonna Schwartz, Instructional Coach
- Erika McMillin, Social Services Coordinator
- Joslyn Davidson, Curriculum Administrator
- Karen Odgen, Communications Officer

I. CALL TO ORDER

Committee Chair, John McEwen, called the meeting to order at 12:01 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 02.18.22 Budget and Finance Committee Meeting Minutes.

V. ITEMS FOR INFORMATION/DISCUSSION

A. Review Preliminary Budget Data Sheets

Ms. Janelle Mickelson, Business Services Administrator and District Clerk, discussed the preliminary budget data sheets with the committee. Ms. Mickelson commented. It is required by statute that the OPI must get these out to the District by March 1st so that we have an idea what our budgets will be, what our limits are, and what kind of levies we can impose. Ms. Mickelson discussed with the committee about ANB, Basic Entitlement, and per ANB Entitlement. The committee also reviewed the funding components including Direct State Aid, Quality Educator, At Risk Student, Indian Education for All, American Indian Achievement Gap, and Data for Achievement. The committee also discussed Special Education Funding, Special Education Block Grant Eligibility Status, Special Education Block Grant Rates Per Current ANB, Special Education Allowable Cost Payments, Prorated Cooperative Cost Payments, Required Local Match, and the Minimum Special Education Budget to Avoid Reversions. Ms. Mickelson reviewed the FY 2023 Budget Limits including the BASE Budget, Maximum Budget Limit, Highest Budget Without A Vote, Highest Budget With A Vote, and Highest Voted Amount. The highest voted amount is what is carried over to the ballot language. The committee also reviewed the General Fund Guaranteed Tax Base Aid (GTB) Ratios and Subsidies.

B. General Fund Levy Ballot Language

Ms. Mickelson discussed the General Fund Levy Ballot Language for the Elementary with the committee. The Trustee Resolution Approval of Ballot Language states: 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

Ms. Mickelson then reviewed the General Fund Levy Ballot Language for the High School with the committee. The Trustee Resolution Approval of Ballot Language states: 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

C. Review Resolutions of Intent to Increase Permissive Levies and Building Reserve Levy Requirement

Ms. Mickelson discussed the Review of Resolutions of Intent to Increase Permissive Levies and Building Reserve Levy Requirements in the Elementary. 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.

- Estimated Increase in Revenues
 - \$603,669
- Estimated Increase in Mills
 - 5.03
- Estimated Impact, Home of \$100,000
 - \$6.81
- Estimated Impact, Home of \$200,000
 - \$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.

Ms. Mickelson discussed the Review of Resolutions of Intent to Increase Permissive Levies and Building Reserve Levy Requirements in the High School. 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.

- Estimated Increase in Revenues
 - \$405,492
- Estimated Increase in Mills
 - 3.08
- Estimated Impact, Home of \$100,000
 - \$4.17
- Estimated Impact, Home of \$200,000
 - \$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.

D. Budget To Actual Reports

The committee reviewed and discussed the Budget to Actual Reports for the Elementary General Fund and the High School General Fund.

VI. BOARD COMMENT

There were no further comments.

VII. ADJOURNMENT

Mr. McEwen adjourned the meeting at 12:45 p.m.

