



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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May 13th, 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 03.11.22 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Budget to Actual Reports
 - B. Budget Discussion
- VI. BOARD COMMENTS
- VII. ADJOURNMENT

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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
Barb Ridgway, Chief of Staff
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

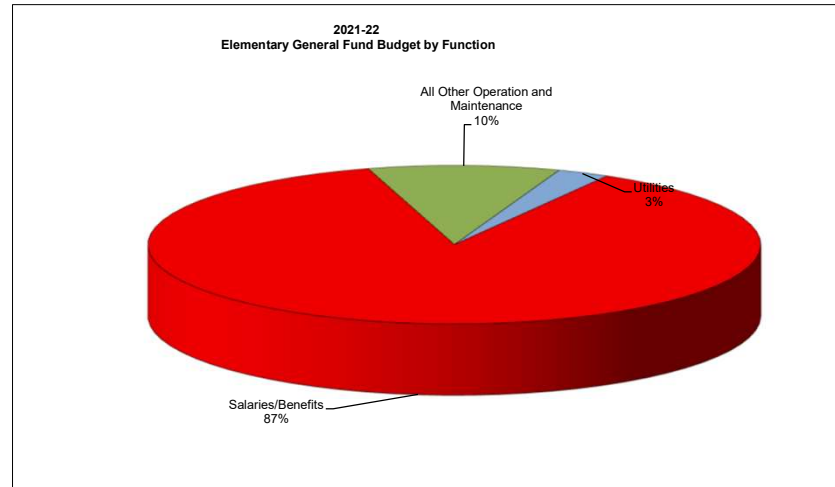
Mr. McEwen adjourned the meeting at 12:45 p.m.

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 4/30/2022
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	\$ 2,494,027	\$ (1,985)	-0.1%
Educator Salaries	19,507,290	19,507,290	20,054,008	(546,718)	-2.8%
Professional Salaries	3,058,636	3,058,636	2,903,658	154,978	5.1%
Technical Salaries	1,551,914	1,551,914	1,524,737	27,177	1.8%
Clerical Salaries	1,218,857	1,218,857	1,243,943	(25,087)	-2.1%
Service Worker Salaries	1,567,182	1,567,182	1,361,991	205,191	13.1%
Para Professional Salaries	2,795,385	2,795,385	2,598,671	196,714	7.0%
Guest Educator Salaries	377,327	377,327	373,633	3,694	1.0%
Substitute Clerical Salaries	2,000	2,000	6,924	(4,924)	-246.2%
Substitute Service Worker	60,000	60,000	18,469	41,531	69.2%
Substitute Para Salaries	20,300	20,300	97,021	(76,721)	-377.9%
Overtime	17,645	17,645	40,228	(22,583)	-128.0%
Sabbatical Leave Salaries	40,558	40,558	40,558	0	0.0%
Coaching Salaries/Stipends	86,410	86,410	75,965	10,445	12.1%
Termination Pay	500,000	500,000	121,601	378,399	75.7%
Admin TSA Employer Match	16,000	16,000	13,920	2,080	13.0%
Workers' Comp/Benefits	205,618	205,618	177,048	28,570	13.9%
Crafts Benefits	16,000	16,000	28,545	(12,545)	-78.4%
Cell phone stipends	44,843	44,843	34,276	10,567	23.6%
Contracted Services	517,100	517,100	372,601	144,499	27.9%
Gas	297,542	297,542	240,068	57,474	19.3%
Electricity	546,389	546,389	416,816	129,573	23.7%
Water	115,535	115,535	87,863	27,672	24.0%
Sewer	59,266	59,266	40,747	18,519	31.2%
Garbage	42,089	42,089	32,854	9,235	21.9%
Repair and Maintenance	24,885	24,885	23,827	1,058	4.3%
Rental	61,015	61,015	46,070	14,945	24.5%
Instructional Field Trips	16,350	16,350	1,026	15,324	93.7%
Liability/Other Insurance	520,973	520,973	521,034	(61)	0.0%
Postage	13,915	15,415	8,844	6,571	42.6%
Advertising	12,625	12,625	3,937	8,688	68.8%
Printing	154,410	154,510	144,171	10,339	6.7%
Extracurricular Team Travel	400	400	516	(116)	-28.9%
Travel	55,500	55,500	47,759	7,741	13.9%
Professional Development/Meetings	64,815	67,815	42,343	25,472	37.6%
Supplies	1,776,708	1,790,958	1,063,029	727,929	40.6%
Books	80,120	96,023	144,011	(47,988)	-50.0%
Periodicals	30,600	30,600	16,453	14,147	46.2%
Minor Equipment	60,107	60,607	182,434	(121,827)	-201.0%
Major Equipment	10,000	34,300	405,576	(371,276)	-1082.4%
Dues and Memberships	36,635	36,635	41,651	(5,016)	-13.7%
CSCT Match	-	-	164,363	(164,363)	
Contingency	518,908	459,355		459,355	
Total Budget	\$ 38,593,891	\$ 38,593,891	37,257,215	\$ 1,336,676	3.5%

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
Superintendent Contingency	Supplies	\$5,000	Level Data State Validation Software for PS



**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 4/30/2022
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	1,212,221	109,973	8.3%
Educator Salaries	11,423,625	11,423,625	11,990,108	(566,483)	-5.0%
Professional Salaries	1,256,048	1,256,048	1,239,010	17,039	1.4%
Technical Salaries	786,612	786,612	837,683	(51,071)	-6.5%
Clerical Salaries	1,145,832	1,145,832	1,081,657	64,175	5.6%
Service Worker Salaries	740,223	740,223	669,350	70,873	9.6%
Para Professional Salaries	393,529	393,529	336,378	57,150	14.5%
Guest Educator Salaries	367,855	367,855	256,075	111,780	30.4%
Substitute Clerical Salaries	-	-	5,688	(5,688)	
Substitute Service Worker	40,000	40,000	7,322	32,678	81.7%
Substitute Para Salaries	11,982	11,982	9,022	2,961	24.7%
Overtime	15,140	15,140	23,060	(7,920)	-52.3%
Sabbatical Salaries	42,058	42,058	42,330	(272)	-0.6%
Coaching Salaries/Stipends	675,483	675,483	589,924	85,559	12.7%
Administrator TSA Employer Match	10,000	10,000	9,480	520	5.2%
Termination Pay	515,499	515,499	105,878	409,622	79.5%
Workers' Comp/Benefits	108,835	108,835	97,252	11,583	10.6%
Crafts Benefits	9,000	9,000	13,593	(4,593)	-51.0%
Cell phone stipends	23,033	23,033	17,062	5,970	25.9%
Contracted Services	312,925	372,925	299,589	73,336	19.7%
Gas	196,237	196,237	154,491	41,746	21.3%
Electricity	315,550	315,550	255,787	59,763	18.9%
Water	47,103	47,103	33,925	13,178	28.0%
Sewer	22,514	22,514	26,705	(4,191)	-18.6%
Garbage	31,527	31,527	22,165	9,363	29.7%
Repair and Maintenance	25,992	25,992	10,950	15,042	57.9%
Rental	37,234	37,234	24,082	13,152	35.3%
Instructional Field Trips	4,390	4,390	6,047	(1,657)	-37.8%
Liability/Other Insurance	281,000	281,000	280,482	518	0.2%
Postage	19,741	19,741	10,766	8,975	45.5%
Advertising	12,695	12,695	2,120	10,575	83.3%
Printing	116,016	116,016	54,425	61,590	53.1%
Travel	27,233	27,233	24,296	2,937	10.8%
Professional Development/Meetings	66,051	66,051	25,298	40,753	61.7%
Extracurricular Travel	246,717	246,717	205,516	41,201	16.7%
Supplies	1,169,259	1,171,259	600,330	570,929	48.7%
Books	94,465	94,465	38,434	56,031	59.3%
Periodicals	6,873	6,873	1,229	5,644	82.1%
Minor Equipment	79,618	79,618	56,178	23,440	29.4%
Major Equipment	43,903	63,403	84,939	(21,536)	-34.0%
Dues and Memberships	33,435	33,435	26,589	6,846	20.5%
Contingency	847,276	765,776	-	765,776	
total budget	\$ 22,924,703	\$ 22,924,703	\$ 20,787,438	\$ 2,137,265	9.3%

Budget Transfers

From	To	Amount	Reason
Assistant Superintendent Contingency	SPED Contracted Services	\$60,000	High School Intervenor
Superintendent Contingency	Athletics Major Equipment	\$19,500	Shot Clocks
Superintendent Contingency	Supplies	\$2,000	Level Data State Validation Software for PS

