



*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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June 24th, 2022 – 12:00p.m.

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### 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 05.13.22 BUDGET AND FINANCE COMMITTEE MINUTES
  - V. ITEMS FOR INFORMATION/DISCUSSION
    - A. Budget to Actual Reports
    - B. ESSER Financial Update
    - C. Overview Of Budgeted Funds
    - D. General Fund Discussion
    - E. Technology Levy Discussion
    - F. Building Reserve Levy Discussion
  - VI. BOARD COMMENTS
  - VII. ADJOURNMENT
-



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## Board of Trustees – Budget and Finance Committee

Friday, May 13th, 2022 – 12:00pm

### MINUTES

#### ATTENDEES

##### Committee Members:

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

##### Others:

Rex Weltz, Superintendent  
Joslyn Davidson, Curriculum Administrator  
Kaitlyn Hess, HSD TOSA  
Janelle Mickelson, Business Services  
Administrator & District Clerk  
Josh McKay, Assistant Superintendent  
Brian Cummings, Assistant Superintendent  
Barb Ridgway, Chief of Staff  
Gary Myers, Education Technology Director  
Candice Delvaux, Executive Assistant  
Jonna Schwartz, Instructional Coach  
Karen Odgen, Communications Officer  
Lona Carter, Jefferson Principal  
Paul Phillips, Teacher

#### I. **CALL TO ORDER**

Committee Chair, John McEwen, called the meeting to order at 12:03 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 03.11.22 Budget and Finance Committee Meeting Minutes.

#### V. **ITEMS FOR INFORMATION/DISCUSSION**

##### **A. Budget to Actual Reports**

Mrs. Janelle Mickelson, Business Services Administrator and District Clerk, reviewed the budget to actual reports for the elementary with the committee. As of April 30<sup>th</sup>, there was about 3.5 percent remaining in the Elementary General Fund, but that amount has significantly decreased so we may have to pay for some Curriculum and Technology out of a different fund. A portion of the C.R. Anderson lighting project, and playground equipment also came out of the Elementary General Fund. Mrs. Mickelson said the amount spent for guest teachers was higher than usual. The committee discussed the possibility of why the amount spent for guest teachers was higher than in the past, and they discussed that it could be because of COVID, and because more people are staying home when they feel sick, rather than trying to come into work.

The committee moved on to discuss the budget to actual reports for the high school. Mrs. Mickelson said she had no concerns with the high school budget at this point. The committee discussed that if there is any money left over it could be transferred to the interlocal fund to help us out in the future. The committee also discussed that some of the funding for Camp Ascension is coming from ESSER funds, and some is provided through grant money. The committee discussed how many children would be attending Camp Ascension this summer, and they also discussed the credit recovery program in the high schools, crafts benefits, and rentals. Mrs. Mickelson discussed that most of the rental budget was used for ACT testing including the facility, chairs, and tables. The District also rents items such as postage machines and water coolers.

##### **B. Budget Discussion**

The committee discussed the Helena School District's budget. The committee agreed that now is the time to start thinking of ways to address the budget deficit. The committee discussed that a good starting point would be to look at what is required for accreditation, and also look individually at everything that is not required and how much it is costing the District. The committee acknowledged that fixing the

deficit is going to take time and careful consideration. The committee also mentioned that it would be beneficial to look at what other AA Districts are doing and what it is costing them. The committee discussed that we must look at what we added as additional resources to get us through the pandemic and see what can come back out of that, but that the social-emotional and wellbeing of students is extremely important. Superintendent Wertz commented, "I want to provide everything we possibly can for kids. That is who we are, and that is what our staff does. It is in our hearts, and it is not our job, it is our lifestyle."

The committee discussed the importance of partnering with our community and seeing if there are outreaches we can use that we may not be able to do in the District. The committee acknowledged that salaries are our biggest expenditure, and they also discussed that the need for technology is greater than ever before. Technology is used for when a student purchases a lunch, it is used for our safety and security systems, for our virtual and hybrid meetings, and so much more. A technology levy would help enhance our technology and would also support the people that are providing the support to that technology. A technology levy would be beneficial because technology is currently impacting the general fund by about two million dollars. The committee agreed that it is important to find other ways to fund things, such as grants, and stressed that communication between the District and the community is crucial.

In closing, the committee discussed healthcare. The District contributes about \$10,000 a year for each employee. The committee discussed what that amount might look like in the future, and how to address high-cost claims. The committee also discussed transportation costs, transportation negotiations, and what transportation will look like in the fall.

## **VI. BOARD COMMENT**

Trustee Janet Armstrong commented that she is looking forward to seeing what the requirements are for accreditation.

Superintendent Wertz discussed the bond money that is coming up for termination next year and mentioned that we are looking at how much money we have left, when it needs to be spent, what the bond language says, did everything get completed, and whether we owe Hulteng any additional money for their services.

Trustee Terry Beaver said he would like to know when the next possible vote is concerning our levies for building reserve and technology.

**VII. ADJOURNMENT**

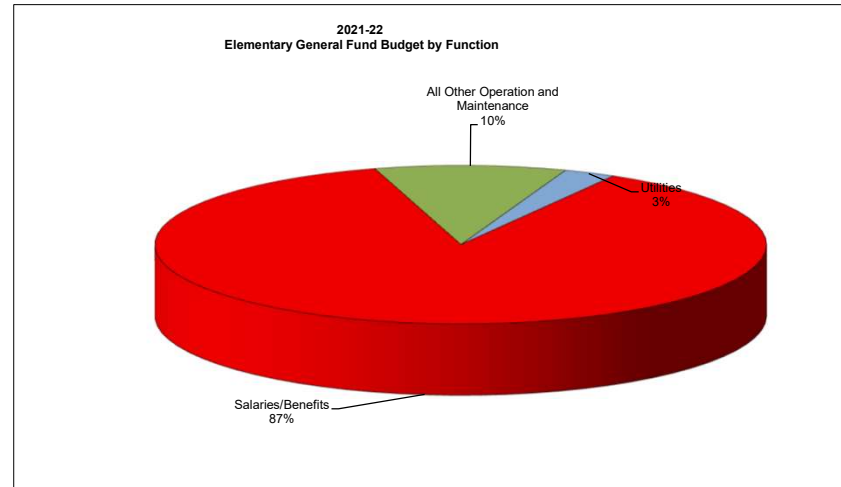
Mr. McEwen adjourned the meeting at 1:03 p.m.

**HELENA SCHOOL DISTRICT NO. 1  
FINANCIAL REPORT FOR 6/20/2022  
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	\$ 2,496,407	\$ (4,365)	-0.2%
Educator Salaries	19,507,290	19,507,290	20,302,210	(794,920)	-4.1%
Professional Salaries	3,058,636	3,058,636	2,914,503	144,133	4.7%
Technical Salaries	1,551,914	1,551,914	1,573,251	(21,338)	-1.4%
Clerical Salaries	1,218,857	1,218,857	1,299,489	(80,632)	-6.6%
Service Worker Salaries	1,567,182	1,567,182	1,346,306	220,876	14.1%
Para Professional Salaries	2,795,385	2,795,385	2,809,022	(13,637)	-0.5%
Guest Educator Salaries	377,327	377,327	483,398	(106,071)	-28.1%
Substitute Clerical Salaries	2,000	2,000	12,207	(10,207)	-510.3%
Substitute Service Worker	60,000	60,000	18,762	41,238	68.7%
Substitute Para Salaries	20,300	20,300	119,564	(99,264)	-489.0%
Overtime	17,645	17,645	43,286	(25,641)	-145.3%
Sabbatical Leave Salaries	40,558	40,558	41,090	(532)	-1.3%
Coaching Salaries/Stipends	86,410	86,410	93,821	(7,411)	-8.6%
Termination Pay	500,000	500,000	173,921	326,079	65.2%
Admin TSA Employer Match	16,000	16,000	13,920	2,080	13.0%
Workers' Comp/Benefits	205,618	205,618	174,235	31,382	15.3%
Crafts Benefits	16,000	16,000	29,749	(13,749)	-85.9%
Cell phone stipends	44,843	44,843	34,324	10,518	23.5%
Contracted Services	517,100	517,100	376,826	140,274	27.1%
Gas	297,542	297,542	281,115	16,426	5.5%
Electricity	546,389	546,389	474,962	71,427	13.1%
Water	115,535	115,535	97,409	18,126	15.7%
Sewer	59,266	59,266	47,057	12,208	20.6%
Garbage	42,089	42,089	40,106	1,983	4.7%
Repair and Maintenance	24,885	24,885	28,247	(3,362)	-13.5%
Rental	61,015	61,015	46,174	14,841	24.3%
Instructional Field Trips	16,350	16,350	1,657	14,693	89.9%
Liability/Other Insurance	520,973	520,973	521,297	(324)	-0.1%
Postage	13,915	15,415	9,458	5,957	38.6%
Advertising	12,625	12,625	4,084	8,541	67.7%
Printing	154,410	154,510	177,051	(22,541)	-14.6%
Extracurricular Team Travel	400	400	1,032	(632)	-157.9%
Travel	55,500	55,500	48,985	6,514	11.7%
Professional Development/Meetings	64,815	92,615	46,356	46,259	49.9%
Supplies	1,776,708	1,798,958	1,098,953	700,005	38.9%
Books	80,120	96,023	172,124	(76,101)	-79.3%
Periodicals	30,600	30,600	23,382	7,218	23.6%
Minor Equipment	60,107	60,607	208,540	(147,933)	-244.1%
Major Equipment & Construction	10,000	34,300	405,576	(371,276)	-1082.4%
Dues and Memberships	36,635	36,635	47,192	(10,557)	-28.8%
CSCT Match	-	-	224,195	(224,195)	
Contingency	518,908	426,555		426,555	
<b>Total Budget</b>	<b>\$ 38,593,891</b>	<b>\$ 38,593,891</b>	<b>38,361,244</b>	<b>\$ 232,647</b>	<b>0.6%</b>

**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
Asst. Superintendent Cont.	Supplies	\$8,000	Indian Education for All
Superintendent Contingency	Professional Development	\$24,800	Professional Development

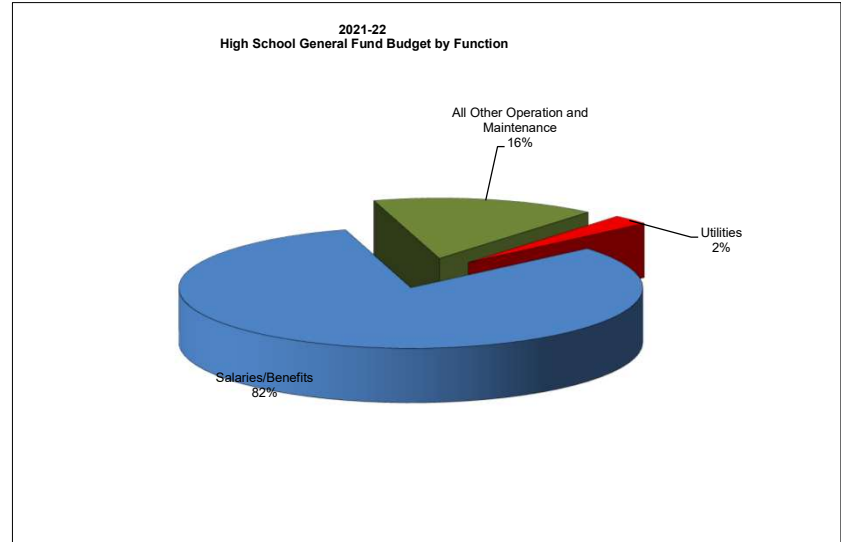


**HELENA SCHOOL DISTRICT NO. 1  
FINANCIAL REPORT FOR 6/20/2022  
HIGH SCHOOL GENERAL FUND**

Account	Beginning	Annual	Year-to-Date	Budget	% Budget
Description	Budget	(after transfers)	Expended & Encumbered	Balance	Left
Administrative Salaries	1,322,194	1,322,194	1,212,547	109,647	8.3%
Educator Salaries	11,423,625	11,423,625	12,122,754	(699,130)	-6.1%
Professional Salaries	1,256,048	1,256,048	1,252,498	3,551	0.3%
Technical Salaries	786,612	786,612	885,367	(98,754)	-12.6%
Clerical Salaries	1,145,832	1,145,832	1,129,328	16,505	1.4%
Service Worker Salaries	740,223	740,223	688,596	51,627	7.0%
Para Professional Salaries	393,529	393,529	365,433	28,096	7.1%
Guest Educator Salaries	367,855	367,855	333,775	34,080	9.3%
Substitute Clerical Salaries	-	-	7,727	(7,727)	
Substitute Service Worker	40,000	40,000	9,390	30,610	76.5%
Substitute Para Salaries	11,982	11,982	11,037	946	7.9%
Overtime	15,140	15,140	28,725	(13,585)	-89.7%
Sabbatical Salaries	42,058	42,058	42,885	(827)	-2.0%
Coaching Salaries/Stipends	675,483	675,483	590,806	84,677	12.5%
Adminstrator TSA Employer Match	10,000	10,000	9,480	520	5.2%
Termination Pay	515,499	515,499	230,512	284,987	55.3%
Workers' Comp/Benefits	108,835	108,835	97,636	11,199	10.3%
Crafts Benefits	9,000	9,000	14,242	(5,242)	-58.2%
Cell phone stipends	23,033	23,033	17,254	5,778	25.1%
Contracted Services	312,925	372,925	348,782	24,143	6.5%
Gas	196,237	196,237	187,584	8,653	4.4%
Electricity	315,550	315,550	299,081	16,469	5.2%
Water	47,103	47,103	41,383	5,720	12.1%
Sewer	22,514	22,514	31,830	(9,316)	-41.4%
Garbage	31,527	31,527	27,404	4,124	13.1%
Repair and Maintenance	25,992	25,992	11,383	14,609	56.2%
Rental	37,234	37,234	24,944	12,290	33.0%
Instructional Field Trips	4,390	4,390	11,264	(6,874)	-156.6%
Liability/Other Insurance	281,000	281,000	281,952	(952)	-0.3%
Postage	19,741	19,741	12,029	7,712	39.1%
Advertising	12,695	12,695	2,553	10,142	79.9%
Printing	116,016	116,016	74,749	41,267	35.6%
Travel	27,233	27,233	26,933	301	1.1%
Professional Development/Meetings	66,051	66,051	36,408	29,643	44.9%
Extracurricular Travel	246,717	246,717	265,117	(18,401)	-7.5%
Supplies	1,169,259	1,171,259	708,776	462,483	39.5%
Books	94,465	94,465	44,782	49,683	52.6%
Periodicals	6,873	6,873	2,199	4,674	68.0%
Minor Equipment	79,618	79,618	77,147	2,471	3.1%
Major Equipment	43,903	63,403	78,764	(15,361)	-24.2%
Dues and Memberships	33,435	33,435	29,713	3,722	11.1%
Contingency	847,276	997,467	-	997,467	
<b>total budget</b>	<b>\$ 22,924,703</b>	<b>\$ 23,156,394</b>	<b>\$ 21,674,770</b>	<b>\$ 1,481,624</b>	<b>6.4%</b>

**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
East Helena Tuition	Superintendent Contingency	\$231,691	Budget Amendment
		5,079	
		3,648	
		14,563	
		23,291	



**HELENA PUBLIC SCHOOLS CORONA VIRUS RELIEF FUNDING AS OF 6/3/2022**

	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 *	\$1,994,838 **	\$5,174,453 ***
PPE & Supplies & Services	\$13,518	\$852,251	\$1,202,855 ****	\$6,922
Technology & Equipment	\$3,989	\$1,660,464	\$1,061,804	
Assessment & Curriculum			\$118,649	\$635,158
Lincoln Boiler	\$13,230	\$131,635		
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				\$28,762
Summer School Supplies				\$22,136
Indirect Costs	\$56,895		\$87,114	\$174,342
Lincoln remodel			\$167,255	
<b>Total Expenditures</b>	<b>\$1,335,678</b>	<b>\$3,512,982</b>	<b>\$5,021,346</b>	<b>\$6,234,160</b>
Encumbrances				
Salaries & Benefits			\$181,547	\$1,366,584 ***
PPE & Supplies & Services				
Technology & Equipment			\$4,770	
Assessment & Curriculum				
Lincoln Boiler				
HVAC Cleaning & Air Flow Studies			\$1,978	
Extra-curricular Team Travel				
Summer School Transportation				
Summer School Field Trips				
Summer School Supplies				\$20
<b>Total Encumbrances</b>	<b>\$0</b>	<b>\$0</b>	<b>\$188,295</b>	<b>\$1,366,604</b>
Remaining Award	\$0	\$0	\$188,110	\$3,934,110
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 Lincoln remodel

\*\*\* Summer school, coaches, nurses, interventions

\*\*\*\* Approximately \$740,000 for plexiglass, saws & lumber



# BUDGETED FUNDS

Prepared by Denise Williams, MT Association of School Business Officials

September 2021

Purpose	Funding Sources	Allowable Expenditures	Other Considerations
<b>01 GENERAL</b>			
<p><a href="#">20-9-309, MCA</a>  <a href="#">20-9-306, MCA</a>  <a href="#">20-9-308, MCA</a></p> <p>Used to account for all financial resources and functions of the school district except for those required to be accounted for in another fund.</p> <p>A district may only have one general fund.</p>	<p><b>X01-1110</b> District Tax Levy (permissive and voted)  <b>X01-1117</b> Prior Year Delinquent Taxes  <b>X01-1190</b> Penalties &amp; Interest on Delinquent Taxes  <b>X01-3110</b> Direct State Aid  <b>X01-3111</b> Quality Educator  <b>X01-3112</b> At-Risk Student  <b>X01-3113</b> Indian Education for All  <b>X01-3114</b> American Indian Achievement Gap  <b>X01-3115</b> State Special Education Allowable Cost  <b>X01-3116</b> Data for Achievement  <b>X01-3120</b> Guaranteed Tax Base Aid  <b>X01-1510</b> Interest Earnings  <b>X01-1900</b> Other Income  <b>X01-3460</b> Montana Oil &amp; Gas Tax</p>	<p>X01-100-XXXX-XXX Regular education  X01-280-XXXX-XXX Special education</p> <p><b>Expenditure Budget Limits:</b>  BASE Budget – minimum budget that must be adopted by every district</p> <p>Maximum Budget – 100% of the various entitlements used to compute the district’s budget limits</p> <p>Highest Budget Allowed – greater of:  1) Maximum Budget, or  2) Prior year adopted budget plus any increases in the funding components</p> <p>Highest Budget without a Vote:  BASE budget plus highest over-BASE levy approved by voters or levied in past five years</p>	<p>Reserve limit = 10% of the ensuing year’s budget (\$10,000 minimum), except that district may also keep as “excess reserves” an amount equal to the collection of delinquent and protested taxes.</p> <p>Fund Balance Reappropriated is limited to 15% of the maximum budget. Any excess must be returned to the state 20-9-104 (4).</p>

# BUDGETED FUNDS

Prepared by Denise Williams, MT Association of School Business Officials

September 2021

Purpose	Funding Sources	Allowable Expenditures	Other Considerations
<b>10 TRANSPORTATION</b>			
<p><a href="#">20-10-101, MCA</a> <a href="#">20-10-143, MCA</a> To finance the operation of a program to transport students to and from home and school.</p>	<p><b>X10-1110</b> District Tax Levy (permissive) <b>X10-14XX</b> Transportation Fees <b>X10-1510</b> Interest Earnings <b>*X10-2220</b> County Reimbursement <b>*X10-3210</b> State Reimbursement <b>X10-3460</b> Montana Oil &amp; Gas Tax</p> <p><b>*Reimbursements based on:</b></p> <ul style="list-style-type: none"> <li>Eligible transportee (a student who resides at least 3 miles from the nearest school)</li> <li>Bus route miles and rated capacity of the bus</li> <li>Non-bus miles</li> <li>Individual transportation contracts</li> </ul> <p>OPI pays state reimbursement on: <b>Sept. 1</b> – 50% of previous year’s state reimbursement <b>By March 31</b> – 1<sup>st</sup> semester reimbursement less amount paid on Sept, 1 <b>By June 30</b> – Remaining owed for 1<sup>st</sup> and 2<sup>nd</sup> semesters</p> <p>County pays county reimbursement after receiving the state payment report, usually in March/April and June.</p>	<p>X10-100-2700-XXX Regular education X10-280-2700-XXX Special education</p> <ul style="list-style-type: none"> <li>Salaries/benefits of bus drivers, aides, % of administrative salaries</li> <li>Purchase, replacement, repair and maintenance of yellow school bus</li> <li>Individual transportation contracts</li> <li>Bus storage facilities</li> <li>Bus service contracts</li> <li>Crossing guards</li> </ul> <p>No field trip, activity or athletic transportation expenditures are allowed from this fund.</p>	<p>Reserve limit = 20% of ensuing year’s budget Reappropriated amounts are applied first to reduce the local tax levy, then county reimbursement, then state reimbursement.</p> <p>Use OPI <a href="#">Transportation Budgeting Spreadsheet</a> to determine “on-schedule costs” (estimated reimbursement for bus routes and individual contracts and contingency)</p> <p>Budget steps:</p> <ol style="list-style-type: none"> <li>Determine expenditure budget.</li> <li>Estimate on-schedule costs.</li> <li>Estimate non-levy revenue (reappropriation, interest, etc.</li> <li>Determine local permissive tax levy.</li> </ol> <p>Note: The county transportation reimbursement is funded by:</p> <ul style="list-style-type: none"> <li>county oil and gas taxes</li> <li>county coal gross proceeds taxes</li> <li>federal forest reserve funds</li> <li>county investment earnings</li> <li>Secure Rural Schools funds</li> <li>cash available for reappropriation</li> <li>countywide levy (permissive)</li> </ul>

## BUDGETED FUNDS

Prepared by Denise Williams, MT Association of School Business Officials

September 2021

Purpose	Funding Sources	Allowable Expenditures	Other Considerations						
<b>11 BUS DEPRECIATION RESERVE</b>									
<p><a href="#">20-10-147, MCA</a> To finance the replacement of buses, two-way radio equipment, communication systems and safety devices owned by the district.</p>	<p><b>X11-1110</b> District Tax Levy (permissive) <b>X11-1510</b> Interest Earnings <b>X11-3460</b> Montana Oil &amp; Gas Tax</p> <p>“Depreciation” describes the process by which funds are raised. Funds are accumulated over the useful life of each asset (bus or radio) in order to have enough money available to replace it when it is taken out of service.</p>	<p>X11-100-2700-660/730 Regular education X11-280-2700-660/730 Special education Object 660 Equipment costing less than the district’s capitalization policy. Object 730 Equipment costing more than the district’s capitalization policy.</p> <ul style="list-style-type: none"> <li>• Convert, remodel or rebuild buses</li> <li>• Purchase additional yellow route bus</li> <li>• Replace route or activity buses</li> <li>• Replace 2-way radios, GPS and cameras</li> </ul> <p>No expenditures for ordinary repairs and maintenance are allowed from this fund.</p>	<p>Reserve limit = none Reappropriate all fund balance to support the ensuing year’s budget.</p> <p>The annual local levy is limited to 20% of the cost of each asset (bus or radio), not to exceed 150% over time.</p> <table border="0"> <tr> <td>Example: Bus cost</td> <td>\$ 100,000</td> </tr> <tr> <td>Annual limit (20%)</td> <td>\$ 20,000</td> </tr> <tr> <td>Maximum depreciation</td> <td>\$ 150,000</td> </tr> </table> <p>Expenditure budget = fund balance reappropriated (all) + tax levy + non-levy revenue</p>	Example: Bus cost	\$ 100,000	Annual limit (20%)	\$ 20,000	Maximum depreciation	\$ 150,000
Example: Bus cost	\$ 100,000								
Annual limit (20%)	\$ 20,000								
Maximum depreciation	\$ 150,000								
<b>13 TUITION</b>									
<p><a href="#">20-5-323, MCA</a> <a href="#">20-5-324, MCA</a> To finance tuition costs for elementary and high school students who attend school outside their district of residence, and for the actual cost of services for an in-district student with an IEP (subject to limitations).</p>	<p><b>X13-1110</b> District Tax Levy (permissive) <b>X13-3460</b> Montana Oil &amp; Gas Tax</p> <p>Use OPI’s <a href="#">Permissive Levy Instructions &amp; Calculator</a> to determine how much may be levied in this fund for the actual cost of services for in-district special education students.</p>	<p>X13-100-1000-560 Regular educ. tuition X13-280-1000-560 Special educ. tuition X13-280-1000-320 In-state day treatment/private program X13-280-XXXX-XXX Actual costs of services for an in-district student with an IEP *X13-100-1000-563 Detention center charges</p> <p>*<a href="#">41-5-1807, MCA</a>: For students detained in a youth detention center for more than 9 consecutive days, the county where the detention center is located may charge the student’s district of residence \$20/day. Invoices are sent by June 30. District must pay by July 15.</p>	<p>Reserve limit = none Reappropriate all fund balance to support the ensuing year’s budget.</p> <p>Use the following OPI resources: Tuition Handbook Tuition Accounting Guidance</p> <p>Student Attendance Agreement Forms <a href="#">Instructions for Completing FP-14</a> <a href="#">FP-14.1</a> Student Attendance Agreement <a href="#">FP14-A</a> Special Tuition Rates <a href="#">FP-14.2</a> Foster and Group Home Student Attendance Agreement</p>						

# BUDGETED FUNDS

Prepared by Denise Williams, MT Association of School Business Officials

September 2021

Purpose	Funding Sources	Allowable Expenditures	Other Considerations
<b>14 RETIREMENT</b>			
<p><a href="#">20-9-501, MCA</a> To finance employer contributions for TRS, PERS, Social security, Medicare and unemployment insurance for employees paid from state or local funds.</p>	<p><b>*X14-2240</b> County Retirement Distribution</p> <p><b>*A.R.M. 10-10-309</b> The county superintendent distributes the cash balance in the countywide retirement fund to school districts and special education cooperatives on a monthly basis in proportion to the county requirement of each district or cooperative to the total requirement.</p>	<p>X14-XXX-XXXX-210 Social security and Medicare X14-XXX-XXXX-220 TRS X14-XXX-XXXX-230 PERS X14-XXX-XXXX-240 Unemployment ins.</p> <ul style="list-style-type: none"> <li>Retirement costs for employees paid from federal funds (except Impact Aid and School Foods) must be paid from the federal program.</li> <li>No early retirement allowance or payments to employees are allowed expenditures from this fund.</li> </ul>	<p>Reserve limit = 20% of ensuing year's budget</p> <p>District non-levy revenue and FB reappropriated reduces the county retirement distribution requirement.</p> <p><b>*The county retirement distribution is funded by:</b></p> <ul style="list-style-type: none"> <li>county oil and gas taxes</li> <li>county coal gross proceeds taxes</li> <li>federal forest reserve funds</li> <li>county investment earnings</li> <li>Secure Rural Schools funds</li> <li>cash available for reappropriation</li> <li>countywide levy (permissive) ***</li> </ul> <p><b>***</b>countywide levy may be supported by Guaranteed Tax Base Aid if the county retirement mill value per ANB is less than the statewide mill value per ANB.</p>
<b>17 ADULT EDUCATION</b>			
<p><a href="#">20-7-705, MCA</a> To finance the instruction of persons 16 years of age or older who are not regularly enrolled, full-time pupils for the purposes of ANB computation.</p> <p><b>*20-7-1506, MCA</b> Advanced Opportunity Program expenditures</p>	<p><b>X17-1110</b> District Tax Levy (permissive) <b>X17-1340</b> Adult Education Fees <b>X17-1510</b> Interest Earnings <b>X17-3460</b> Montana Oil &amp; Gas Tax</p> <p><b>*X17-1110</b> District Tax Levy District can match up to 25% of Advanced Opportunity Aid, if qualified (See Fund 29 Flexibility Fund)</p>	<p>X17-6XX-1000-XXX</p> <ul style="list-style-type: none"> <li>Salaries for instructors</li> <li>Supplies necessary for instruction in the class, but not for projects taken home by the students</li> </ul> <p><b>*X17-377-XXXX-XXX (OPI Guidance)</b></p>	<p>Reserve limit = 35% of ensuing year's budget</p> <p><b>*Advanced Opportunity Program match</b> Spend on any qualifying pupil (enrolled in grades 6-12)</p> <ul style="list-style-type: none"> <li>At least 60% to address student or family out-of-pocket costs for the advanced opportunity: <ul style="list-style-type: none"> <li>dual credit tuition</li> <li>exam fees (AP, ACT, SAT, CLEP, etc.)</li> <li>fees for work-based learning or for obtaining any industry-recognized credential or license</li> </ul> </li> <li>Remaining may be spent for any K-12 CTE course offered by the district</li> </ul>

# BUDGETED FUNDS

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Purpose	Funding Sources	Allowable Expenditures	Other Considerations
<b>28 TECHNOLOGY</b>			
<p><a href="#">20-9-533, MCA</a> To finance technology acquisition.</p>	<p><b>*X28-1110</b> District Tax Levy (voted) – see Other Considerations  <b>X28-1510</b> Interest Earnings  <b>X28-3281</b> State Technology Aid                      OPI allocates the state technology aid appropriation (\$1 million) to school districts based on General Fund BASE budgets and distributes the payment in August.  <b>X28-3460</b> Montana Oil &amp; Gas Tax</p>	<p>X28-XXX-XXXX-XXX</p> <ul style="list-style-type: none"> <li>• Purchase, rental, repair and maintenance of technological equipment, including computers and computer network access</li> <li>• Associated technical training for school district personnel</li> <li>• Cloud computing services, including any subscription or any license-based or pay-per-use service that is accessed over the internet or other remote network to meet the district’s information technology and other needs</li> </ul> <p>Employer contributions for Social security, Medicare, TRS, PERS, and unemployment insurance may not be paid from this fund.</p>	<p>Reserves limit = none                      Reappropriate all fund balance to support the ensuing year’s budget.</p> <p><b>*Levies approved <i>prior to July 1, 2013</i></b></p> <ul style="list-style-type: none"> <li>• Can be permanent or durational</li> <li>• Annual levy cannot exceed 20% of the original cost of equipment owned by the district</li> <li>• Amount levied over time cannot exceed 150% of the original cost of the equipment</li> <li>• \$\$ can be used for equipment, network access and training of school personnel</li> </ul> <p><b>*Levies approved <i>after July 1, 2013</i></b></p> <ul style="list-style-type: none"> <li>• May not exceed 10 years</li> <li>• Can be based on all allowable costs listed in the statute (equipment, cloud storage, training, etc.)</li> <li>• Districts with an existing perpetual levy can                             <ul style="list-style-type: none"> <li>○ Ask for an increase in the amount of the levy to cover cloud computing and training, <b>and/or</b></li> <li>○ Seek relief from tracking depreciation under existing levy</li> <li>○ Can propose a duration for each, not to exceed 10 years</li> </ul> </li> </ul>

# BUDGETED FUNDS

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Purpose	Funding Sources	Allowable Expenditures	Other Considerations
<b>29 FLEXIBILITY</b>			
<p><b>*20-9-543, MCA</b> To account for receipt of the state Flexibility Payment (if any) and other revenues and expenditures.</p> <p><b>**20-7-1602, MCA</b> Incentive for Creation of Transformational Learning (TL) programs, providing certain conditions are met (expires 6/30/2027).</p> <p><b>***20-7-1506, MCA</b> Incentives for Creation of Advanced Opportunity Programs, providing certain conditions are met</p>	<p><b>*X29-1110</b> Local Tax Levy (voted) <del><b>*X29-3282</b> State Flex Fund Payment</del> <del><b>*Voted levy is based on state flexibility payment. No payment since 2003. No state payment = no levy.</b> (HB32 2021 Legislature)</del></p> <p><b>X29-1510</b> Interest Earnings <b>X29-3460</b> Montana Oil &amp; Gas Tax</p> <p><b>**X29-1110</b> Local Tax Levy (permissive) – TL match <b>**X29-3760</b> Transformational Learning Aid Payment <b>**X29-5304</b> Transfers from Other Funds</p> <p><b>***X29-3770</b> Advanced Opportunity Aid (AOA) <b>***X29-5304</b> Transfers from Other Funds</p> <p>Advanced Opportunity Aid:</p> <ul style="list-style-type: none"> <li>• Available FY2021 and beyond</li> <li>• OPI pays by October 1</li> <li>• Elementary district: 3% of prior year QEC payment</li> <li>• High school district: 20% of prior year QEC payment</li> <li>• K-12 district: 8.5% of prior year QEC payment</li> </ul>	<p><b>*X29-XXX-XXXX-XXX</b> Allowed in 20-9-543, MCA Technology; Facility/equipment expansion; Student assessment and evaluation; Curriculum development; Supplies and training for classroom staff to support delivery of education programs; Classroom teacher housing; Retention of certified staff; Increased energy costs caused by increases since 2001; Innovative education programs defined in <a href="#">20-9-902</a>, MCA</p> <p><b>**X29-376-XXXX-XXX (OPI Guidance)</b> <b>Transformational Learning Program</b> <b>Allowable expenditures:</b> Follow the district’s approved TL plan.</p> <p><b>***X29-377-XXXX-XXX (OPI Guidance)</b></p> <ul style="list-style-type: none"> <li>• Spend on any qualifying pupil (enrolled in grades 6-12)</li> <li>• At least 60% to address student or family out-of-pocket costs for the advanced opportunity:             <ul style="list-style-type: none"> <li>○ dual credit tuition</li> <li>○ exam fees (AP, ACT, SAT, CLEP, etc.)</li> <li>○ fees for work-based learning or for obtaining any industry-recognized credential or license</li> </ul> </li> <li>• Remaining may be spent for any K-12 CTE course offered by the district</li> </ul>	<p>Reserve limit = none. Reappropriate all fund balance to support the ensuing year’s budget.</p> <p><del>Beginning July 1, 2020 fund balance limit is 150% of the Maximum General Fund budget. Excess must be remitted to the state. (HB32 2021 Legislature)</del></p> <p><b>**HB351 Encourage transformational learning</b> A school district defined in 20-6-101, MCA (public school district)</p> <ul style="list-style-type: none"> <li>• Submits a timely application to OPI</li> <li>• Board of Public Education “qualifies” the district</li> <li>• District is then eligible for a 4-consecutive year provision (only once in an 8-year period) of:             <ul style="list-style-type: none"> <li>○ the <b>State Transformational Learning Aid Payment (50% of PY quality educator payment X FTE quality educators assigned to the program), and</b></li> <li>○ may <b>permissively levy</b> up to 100% of the State TL Aid in the Flexibility Fund and must include the levy on the Notice of Intent to Increase Non-Voted Levies (20-9-116, MCA), <b>and</b></li> <li>○ <b>may transfer state and local revenue</b> from any budgeted or nonbudgeted fund (not Debt service or Retirement) to support the TL program</li> </ul> </li> </ul> <p><b>***HB387 Montana Advanced Opportunity Act</b></p> <ul style="list-style-type: none"> <li>• District has an “advanced opportunity plan”</li> <li>• District submits application to OPI</li> <li>• Board of Public Education approves the plan</li> <li>• OPI pays “advanced opportunity aid”</li> <li>• District can match up to 25% of Advanced Opportunity Aid using Adult Education Fund levy (see Adult Education Fund (17)</li> </ul>

## BUDGETED FUNDS

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Purpose	Funding Sources	Allowable Expenditures	Other Considerations
<b>50 DEBT SERVICE</b>			
<p><a href="#">20-9-438, MCA</a> To finance the payment of the principal, interest and associated fees on outstanding bonds and special improvement district (SID) assessments</p>	<p><b>X50-1110</b> Local Tax Levy (voted) <b>X50-1510</b> Interest Earnings <b>X50-3460</b> Montana Oil &amp; Gas Tax <b>X50-3120</b> State Debt Service Assistance (formerly Facilities Reimbursement and Advance)**</p>	<p>X50-100-5100-830 Special Assessments X50-100-5100-840 Principal on Debt X50-100-5100-850 Interest on Debt X50-100-5100-860 Agent Fees</p> <p>Use function 6300 for refunding bonds</p>	<p>Reserve limit – valid expenditures for July 1 through November 1 of the ensuing fiscal year.</p> <p>Reappropriate all fund balance to support the ensuing year’s budget.</p> <p>Use 9100 code to estimate state facilities reimbursement and advance on the budget form.</p> <p><b>**</b>State Debt Service Assistance (formerly Facilities Reimbursement and Advance) <a href="#">20-9-371, MCA</a></p> <ul style="list-style-type: none"> <li>• Provides state subsidies to eligible schools to repay bonds</li> <li>• District’s mill value per ANB must be less than the corresponding facility guaranteed mill value per ANB</li> <li>• State advance payment is paid on in the first year of the bond</li> </ul>

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<b>61 BUILDING RESERVE</b>			
<p><a href="#">20-9-502, MCA</a> Sub-funds must be established for the following: 1) voter approved building or construction projects, funded with district mill levies 2) permissive (non-voted) levies raised to address identified major maintenance projects 3) voter approved transitional costs of opening/closing school funded with district mill levies 4) transfers from other funds for school and student safety and security and/or voted levy for school and student safety and security</p> <p>See OPI <a href="#">Building Reserve Fund Guidance Document</a></p>	<p><b>X61-1110</b> Local Tax Levy* <b>X61-1510</b> Interest Earnings <b>X61-3283</b> School Major Maint Aid <b>X61-3460</b> Montana Oil &amp; Gas Tax <b>X61-5300</b> Transfers from Other Funds <b>X61-5301</b> School Safety Security Transfers ***</p> <p><b>*Voter approved levies:</b> - Trustees must adopt a resolution addressing the duration of time over which the total amount of money will be raised, in equal, annual installments - Limited to a maximum of 20 years for building-type levy - Limited to a maximum of 6 years for transitional-type reserve - new in FY2020, voted levy for school and student safety and security; unlimited in amount and duration.</p> <p><b>*Permissive levy</b> (FY2023 budgets) - School major maintenance amount (SMMA) = \$15,000 + (prior year budget ANB X \$110). For a K-12 district, the SMMA = \$30,000 + (prior year budget ANB X \$110) - Using prior year taxable value, a district may levy up to 10 mills to fund the SMMA (20 mills for a K-12 district) - Local effort revenues for the SMMA may consist of permissive levies, deposits, and transfers from lawfully available revenue sources.</p>	<p>1) Voter-approved levy for purpose stated on the ballot (future construction, equipping, enlarging of school buildings or for purchasing land needed for school purposes). X61-100-2600-XXX X61-100-4000-XXX</p> <p>2) Permissive levy for major maintenance projects under <a href="#">20-9-525(2), MCA</a> or school and student safety and security under <a href="#">20-9-236(1), MCA</a> X61-100-2600-XXX X61-100-4000-XXX X61-190-XXXX-XXX</p> <p>3) Voter-approved levy for transitional costs must be spent on the purposes stated on the ballot (transitional costs of opening/closing schools, replacing school buildings or consolidating/ annexing). X61-100-XXXX-XXX</p> <p>4) Safety transfers under <a href="#">20-9-236(2), MCA</a>, must be spent within two fiscal years after the funds are transferred. Any remaining money must be transferred back to the originating fund from which the revenue was transferred. Or voted levy for school and student safety and security expenditures under <a href="#">20-9-502(5)(b)</a> and as stated on the ballot. X61-190-XXXX-XXX</p>	<p>Reserve limit = none. Reappropriate all fund balance to support the ensuing year's budget.</p> <p>The following codes are used for each sub-fund (revenues/transfers in and expenditures): <b>614</b> – Transition Levy subfund <b>612</b> – Voted Levy subfund <b>613</b> – Permissive Levy subfund <b>611</b> - Safety Transfers subfund <b>(Note:</b> also use OPI-assigned PRC if a budget amendment was needed for authority to spend the money transferred from other funds)</p> <p>***<a href="#">20-9-236, MCA</a> allows transfers of state or local revenue from any budgeted or nonbudgeted fund (but not Debt Service or Retirement). See OPI's <a href="#">School Safety Transfers Guidance</a> for more information.</p> <p><u>State School Major Maintenance Aid</u> A payment from the state to support the local permissive levy for the school major maintenance amount (SMMA). The maximum amount the state will cover is 80% of the allowable SMMA. If actual state revenues and appropriation are not sufficient to cover the maximum allowed state payment, the state payment will be prorated proportionally across all eligible school districts based on the calculation described in 20-9-525, MCA.</p>





# TECHNOLOGY LEVY DISCUSSION

Helena Public Schools

# CURRENT LEVY STATS

- Approved by voters in 2005
- “[For] purchasing, renting, repairing and maintaining technological equipment...and the associated training for school district personnel”
- Fun Facts
  - iPhone released in 2007 (Verizon in 2011)
  - Tech looked like this in 2005 →



# WHY DO WE NEED A NEW TECH LEVY?



Connectivity



Safety and Security



Food and Fees



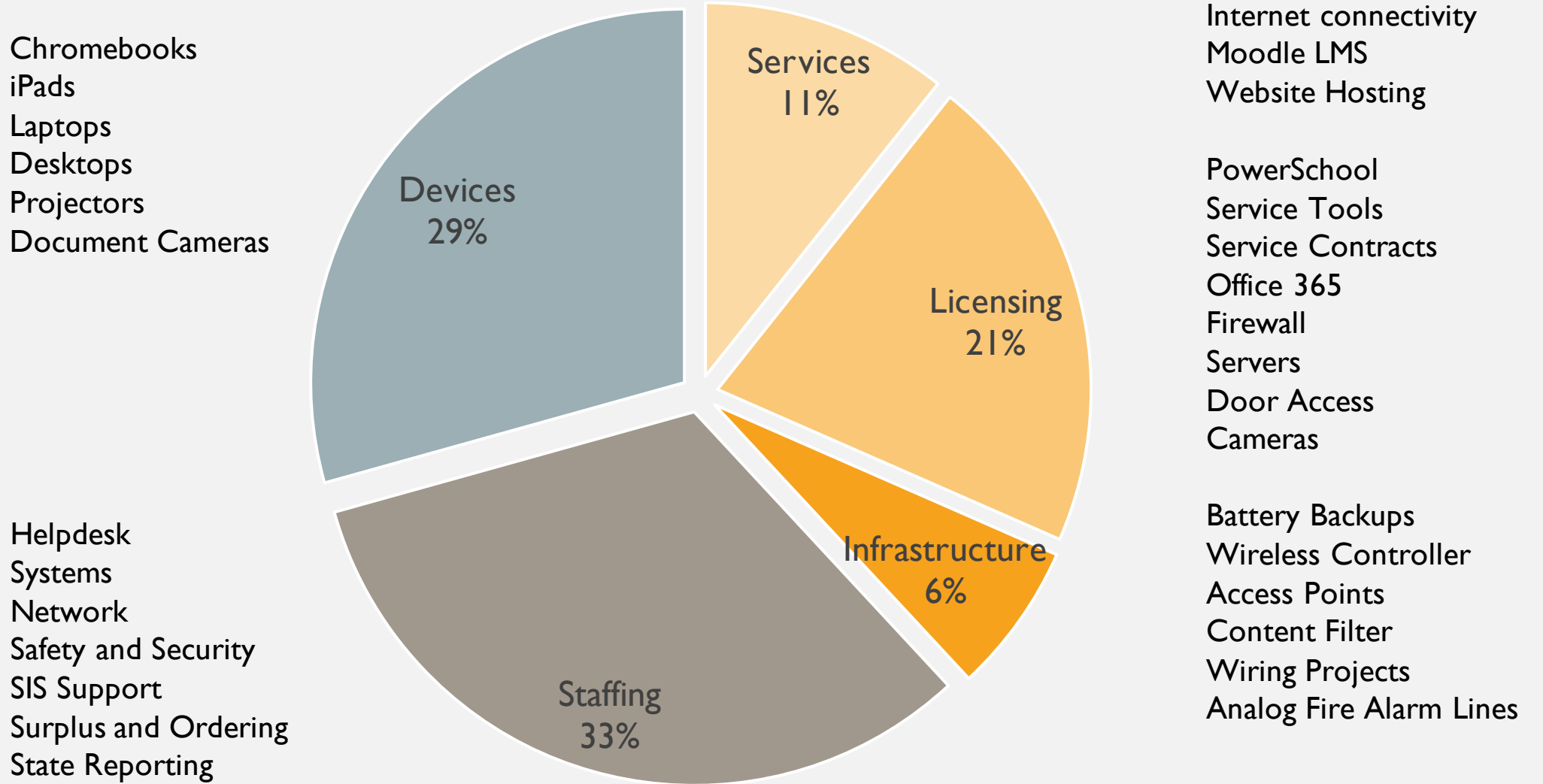
Instruction (materials and curriculum)



Communication



College and Career Readiness



# FUNDING OPTIONS

## CURRENT LEVY

- \$135 per student
- \$ 520,500 Elementary/ \$559,500 HS
- Impact on other budget accounts of about \$2 million per year

## PROPOSED LEVY

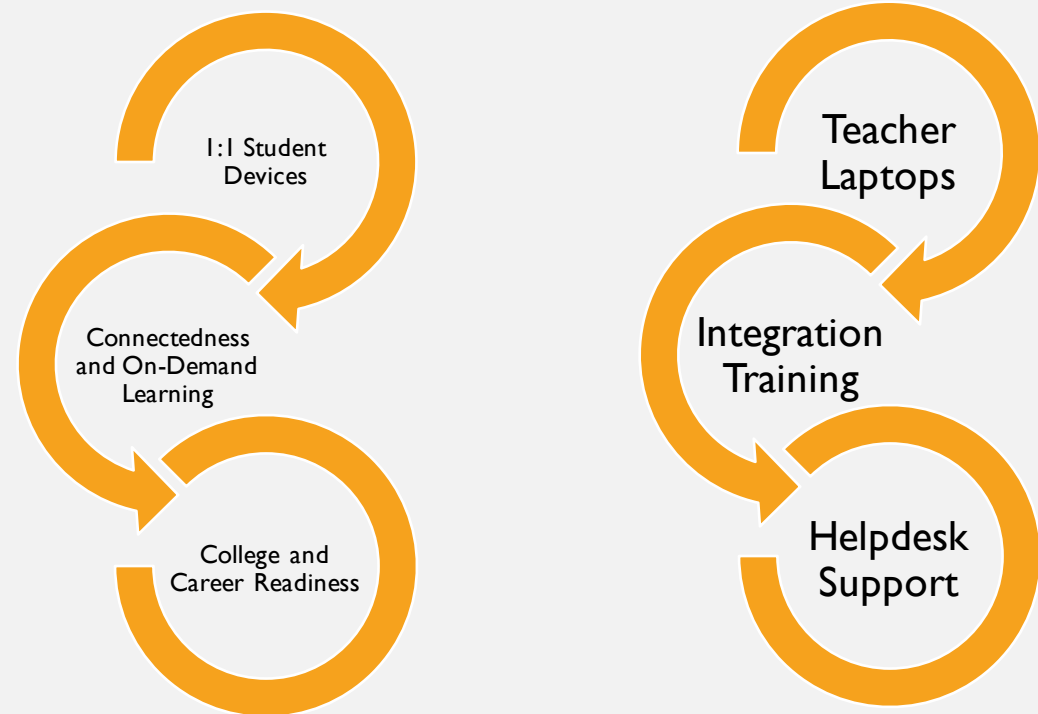
- \$388 per student
- \$ 2,015,000 Elementary/ \$1,085,000 HS
- No impact on other budget accounts

\$388 PER STUDENT FUNDS

Solid Network

Safety and Security

Communication



## 2022 DISTRICT FACILITIES PROJECT LIST

2022 DISTRICT FACILITIES PROJECT LIST									
<b>Maintenance Summer Projects</b>									
SCHOOL	PROJECT	ESTIMATE		Encumbered	Point of Contact				
Jefferson	Paint				Kelly Strandberg, Phil Becker				
HHS-Shop	Engraver	\$ 3,000.00			Radley Clark, Chad Galbavy				
CHS-VoTech	Gas Line	\$ 1,000.00			Chris Brown				
HHJS-Auto	Auto Lift	\$ 500.00			Chris Brown				
Central	Roof ladder	\$ 1,000.00			Chris Brown				
Hawthorne	grass	\$ 2,000.00			John Whitehouse, Paul Conte				
Vigilante	Ticket Booth paint	\$ 2,500.00			Kelly Strandberg, Phil Becker				
Vigilante	Concession Stand Siding	\$ 6,000.00			Brett Boynton				
Jim Darcy	Pavillion	PTO paying, Maintenance paying 3.6k			Brett Boynton				
<b>Building &amp; Reserves Projects 2022/2023</b>									
SCHOOL	PROJECT	AMOUNT		Encumbered	Point of Contact				
CRA	LIGHTING PROJECT	\$ 630,000.00		X	Rob Brewer, Tim Branson				
Jefferson	Reroof	\$ 209,750.00		X	Rob Brewer, Neal Murray				
4G-s	Reroof (no gym)	\$ 545,400.00		X	Rob Brewer, Neal Murray				
HHS	Gym Floor w/new logo	\$ 48,000.00		X	Rob Brewer, Mike Higgins				
Rossiter	Floors	\$ 79,000.00		X	Tim Branson, Mike Higgins				
CHS	Floors	\$ 66,000.00		x	Tim Branson, Mike Higgins				
HHS	Floors-band/treads	\$ 22,000.00		x	Tim Branson, Mike Higgins				
CHS	Duct cleaning	\$ 129,000.00		x					HS-Permissive Levy
HHS	Duct cleaning	\$ 109,000.00		X	Neal murray, Radley Clark				HS-Permissive Levy