



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

Join on your computer or mobile app

<https://teams.microsoft.com/l/meetup-join>

September 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 06.24.22 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Budget to Actual Reports
 - B. Budget Discussion
- VI. BOARD COMMENTS
- VII. ADJOURNMENT



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, June 24th, 2022 – 12:00pm

MINUTES

ATTENDEES

Committee Members:

Janet Armstrong, Committee Chair
Kay Satre, 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, Director of Educational
Technology
Candice Delvaux, Executive Assistant
Karen Odgen, Communications Officer
Siobhan Hathorn, Board Chair

I. **CALL TO ORDER**

Committee Chair, Janet Armstrong, 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 05.13.22 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. Mrs. Mickelson explained that the elementary fund is very tight due to the retroactive teacher pay. The committee moved on to review the budget to actual reports for the high school with the Budget and Finance Committee. Mrs. Mickelson proceeded to answer any questions the committee had about the budget to actual reports.

B. ESSER Financial Update

Mrs. Mickelson reviewed the ESSER financial report with the Budget and Finance Committee and answered any questions the committee members had about remaining ESSER funds.

C. Overview of Budgeted Funds

Mrs. Mickelson gave the Budget and Finance Committee members a handout that explained budgeted funds categories such as general, transportation, bus depreciation reserve, tuition, retirement, adult education, technology, flexibility, debit service, and building reserve.

D. General Fund Discussion

The committee had a robust discussion about the general fund, accreditation standards, class sizes, and future planning for the budget.

E. Technology Levy Discussion

The committee discussed the technology levy. Mr. Gary Myers, Director of Educational Technology, discussed current levy statistics, why we need a new technology levy, and funding options. The last technology levy passed in 2005, and since then, there has been incredible changes in technology, and we use technology in so many ways in the school District. Mr. Myers answered any questions the committee members had about the technology levy.

F. Building Reserve Levy Discussion

The committee discussed the building reserve levy. This is one of the most urgent levies because there are only two years left on it, and if the levy does not pass, we lose it, whereas the tech levy is a perpetual levy. The committee also mentioned the importance of the high school general fund levy. The technology levy, building reserve levy, and high school general fund levy are real needs for the District, and incredibly important. The committee discussed the need to educate the public about the importance of these levies.

VI. BOARD COMMENT

There were no further comments.

VII. ADJOURNMENT

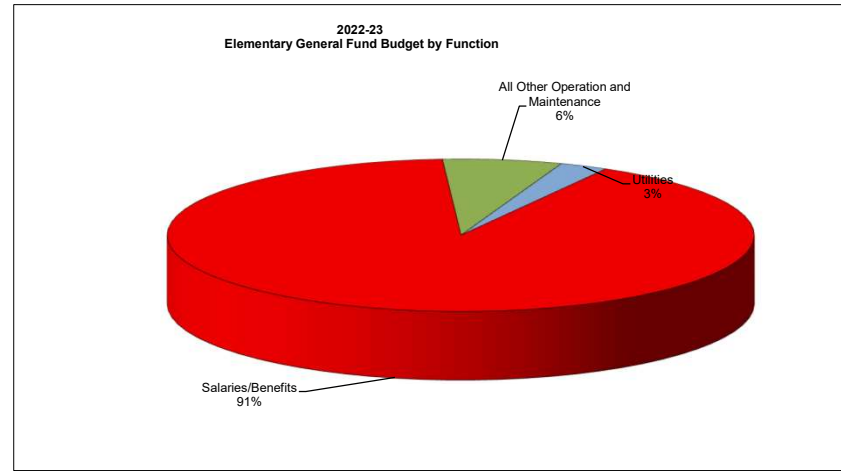
Ms. Armstrong adjourned the meeting at 1:02 p.m.

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 8/31/2022
ELEMENTARY GENERAL FUND**

| Account | Beginning | Annual Budget | Year-to-Date | Budget | % Budget |
|-----------------------------------|----------------------|--------------------------------|-----------------------|---------------------|--------------|
| Description | Budget | (after transfers & amendments) | Expended & Encumbered | Balance | Left |
| Administrative Salaries | \$ 2,528,416 | \$ 2,528,416 | \$ 2,455,620 | \$ 72,796 | 2.9% |
| Educator Salaries | 20,732,003 | 20,732,003 | 20,277,921 | 454,081 | 2.2% |
| Professional Salaries | 3,036,032 | 3,036,032 | 3,007,776 | 28,256 | 0.9% |
| Technical Salaries | 2,198,523 | 2,198,523 | 1,762,803 | 435,720 | 19.8% |
| Clerical Salaries | 1,276,977 | 1,276,977 | 1,208,535 | 68,442 | 5.4% |
| Service Worker Salaries | 2,152,317 | 2,152,317 | 2,127,161 | 25,157 | 1.2% |
| Para Professional Salaries | 2,553,574 | 2,553,574 | 2,704,634 | (151,060) | -5.9% |
| Guest Educator Salaries | 397,371 | 397,371 | 3,163 | 394,208 | 99.2% |
| Substitute Clerical Salaries | 1,500 | 1,500 | 140 | 1,360 | 90.6% |
| Substitute Service Worker | 30,000 | 30,000 | 20,596 | 9,404 | 31.3% |
| Substitute Para Salaries | 20,000 | 20,000 | - | 20,000 | 100.0% |
| Overtime | 22,177 | 22,177 | 5,762 | 16,415 | 74.0% |
| Sabbatical Leave Salaries | 68,589 | 68,589 | 67,071 | 1,517 | 2.2% |
| Coaching Salaries/Stipends | 98,550 | 98,550 | 78,739 | 19,811 | 20.1% |
| Termination Pay | 300,000 | 300,000 | 34,618 | 265,382 | 88.5% |
| Admin TSA Employer Match | 16,000 | 16,000 | - | 16,000 | 100.0% |
| Workers' Comp/Benefits | 274,380 | 274,380 | 192,229 | 82,151 | 29.9% |
| Crafts Benefits | 32,000 | 32,000 | 16,550 | 15,450 | 48.3% |
| Cell phone stipends | 46,305 | 46,305 | 48 | 46,257 | 99.9% |
| Contracted Services | 453,952 | 453,952 | 54,498 | 399,455 | 88.0% |
| Gas | 308,710 | 308,710 | 2,058 | 306,652 | 99.3% |
| Electricity | 533,710 | 533,710 | 31,085 | 502,625 | 94.2% |
| Water | 110,255 | 110,255 | 27,314 | 82,941 | 75.2% |
| Sewer | 54,490 | 54,490 | 11,177 | 43,313 | 79.5% |
| Garbage | 41,450 | 41,450 | 1,582 | 39,868 | 96.2% |
| Repair and Maintenance | 29,495 | 29,495 | 10,070 | 19,425 | 65.9% |
| Rental | 59,565 | 59,565 | 43,994 | 15,571 | 26.1% |
| Instructional Field Trips | 13,850 | 13,850 | - | 13,850 | 100.0% |
| Liability/Other Insurance | 265 | 265 | - | 265 | 100.0% |
| Postage | 15,675 | 15,675 | 3,706 | 11,969 | 76.4% |
| Advertising | 12,455 | 12,455 | 1,553 | 10,902 | 87.5% |
| Printing | 173,710 | 173,710 | 1,150 | 172,560 | 99.3% |
| Extracurricular Team Travel | 400 | 400 | - | 400 | 100.0% |
| Travel | 57,792 | 57,792 | 36,833 | 20,959 | 36.3% |
| Professional Development/Meetings | 92,010 | 92,010 | 4,961 | 87,049 | 94.6% |
| Supplies | 1,309,649 | 1,309,649 | 214,244 | 1,095,405 | 83.6% |
| Books | 74,905 | 74,905 | 25,285 | 49,620 | 66.2% |
| Periodicals | 27,200 | 27,200 | 1,470 | 25,730 | 94.6% |
| Minor Equipment | 71,057 | 71,057 | 5,539 | 65,518 | 92.2% |
| Major Equipment & Construction | 62,000 | 62,000 | - | 62,000 | 100.0% |
| Dues and Memberships | 43,725 | 43,725 | 32,275 | 11,450 | 26.2% |
| Contingency | 154,461 | 154,461 | - | 154,461 | |
| Total Budget | \$ 39,485,494 | \$ 39,485,494 | 34,472,164 | \$ 5,013,330 | 12.7% |

Budget Transfers

| From | To | Amount | Reason |
|------|----|--------|--------|
|------|----|--------|--------|



**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 8/31/2022
HIGH SCHOOL GENERAL FUND**

| Account | Beginning | Annual | Year-to-Date | Budget | % Budget |
|-----------------------------------|----------------------|----------------------|-----------------------|---------------------|--------------|
| Description | Budget | (after transfers) | Expended & Encumbered | Balance | Left |
| Administrative Salaries | 1,180,050 | 1,180,050 | 1,289,437 | (109,387) | -9.3% |
| Educator Salaries | 13,023,983 | 13,023,983 | 12,875,502 | 148,481 | 1.1% |
| Professional Salaries | 1,393,508 | 1,393,508 | 1,440,775 | (47,267) | -3.4% |
| Technical Salaries | 911,980 | 911,980 | 837,290 | 74,690 | 8.2% |
| Clerical Salaries | 1,049,091 | 1,049,091 | 1,009,383 | 39,708 | 3.8% |
| Service Worker Salaries | 941,367 | 941,367 | 889,622 | 51,745 | 5.5% |
| Para Professional Salaries | 236,601 | 236,601 | 283,664 | (47,063) | -19.9% |
| Guest Educator Salaries | 387,495 | 387,495 | 428 | 387,067 | 99.9% |
| Substitute Clerical Salaries | 7,800 | 7,800 | 1,204 | 6,596 | |
| Substitute Service Worker | 10,000 | 10,000 | 8,868 | 1,132 | 11.3% |
| Substitute Para Salaries | 11,200 | 11,200 | - | 11,200 | 100.0% |
| Overtime | 22,140 | 22,140 | 4,455 | 17,685 | 79.9% |
| Sabbatical Salaries | 84,581 | 84,581 | 83,064 | 1,517 | 1.8% |
| Coaching Salaries/Stipends | 622,777 | 622,777 | 570,261 | 52,515 | 8.4% |
| Adminstrator TSA Employer Match | 10,000 | 10,000 | - | 10,000 | 100.0% |
| Termination Pay | 380,000 | 380,000 | 13,377 | 366,623 | 96.5% |
| Workers' Comp/Benefits | 138,733 | 138,733 | 99,794 | 38,939 | 28.1% |
| Crafts Benefits | 16,000 | 16,000 | 8,496 | 7,504 | 46.9% |
| Cell phone stipends | 23,441 | 23,441 | 192 | 23,249 | 99.2% |
| Contracted Services | 312,505 | 312,505 | 32,922 | 279,583 | 89.5% |
| Gas | 196,401 | 196,401 | 230 | 196,171 | 99.9% |
| Electricity | 341,261 | 341,261 | 23,320 | 317,941 | 93.2% |
| Water | 43,265 | 43,265 | 10,101 | 33,164 | 76.7% |
| Sewer | 33,280 | 33,280 | 5,858 | 27,422 | 82.4% |
| Garbage | 28,660 | 28,660 | 2,379 | 26,281 | 91.7% |
| Repair and Maintenance | 27,351 | 27,351 | 8,566 | 18,785 | 68.7% |
| Rental | 32,034 | 32,034 | 18,327 | 13,707 | 42.8% |
| Instructional Field Trips | 4,390 | 4,390 | - | 4,390 | 100.0% |
| Liability/Other Insurance | 1,500 | 1,500 | - | 1,500 | 100.0% |
| Postage | 18,851 | 18,851 | 2,302 | 16,549 | 87.8% |
| Advertising | 12,675 | 12,675 | 836 | 11,839 | 93.4% |
| Printing | 106,886 | 106,886 | 177 | 106,709 | 99.8% |
| Travel | 28,065 | 28,065 | 20,999 | 7,067 | 25.2% |
| Professional Development/Meetings | 61,194 | 61,194 | 1,357 | 59,837 | 97.8% |
| Extracurricular Travel | 251,892 | 251,892 | 10,892 | 241,000 | 95.7% |
| Supplies | 649,425 | 649,425 | 114,602 | 534,822 | 82.4% |
| Books | 90,615 | 90,615 | 5,939 | 84,676 | 93.4% |
| Periodicals | 6,723 | 6,723 | - | 6,723 | 100.0% |
| Minor Equipment | 92,018 | 92,018 | 7,094 | 84,924 | 92.3% |
| Major Equipment | 12,500 | 12,500 | - | 12,500 | 100.0% |
| Dues and Memberships | 34,385 | 34,385 | 15,355 | 19,030 | 55.3% |
| Contingency | 96,242 | 96,242 | - | 96,242 | |
| total budget | \$ 22,932,863 | \$ 22,932,863 | \$ 19,697,067 | \$ 3,235,796 | 14.1% |

Budget Transfers

| From | To | Amount | Reason |
|------|----|--------|--------|
|------|----|--------|--------|

