



HELENA SCHOOL DISTRICT #1
2022-2023 BUDGET

Organization

Board of Trustees

Elementary and High School Trustees

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Siobhan Hathhorn	Chairperson	2025
Jennifer McKee	Vice Chair	2023
Janet Armstrong	Trustee	2024
Terry Beaver	Trustee	2024
Lois Fitzpatrick	Trustee	2025
Luke Muszkiewicz	Trustee	2023
Kay Satre	Trustee	2025

High School Trustees

Jennifer Walsh	Trustee - High School	2023
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List of Principal Officials

Rex Weltz	Superintendent
T. Janelle Mickelson	Business Services Administrator
Katrina Chaney	County Superintendent
Leo Gallagher	County Attorney

Helena Public Schools Budget Overview

Fund	Helena Elementary District No. 1				Helena High School District No. 1			
	FY 2021-22 Budget	FY 2022-23 Budget	Change \$	Change %	FY 2021-22 Budget	FY 2022-23 Budget	Change \$	Change %
General	38,593,891.01	39,485,494.48	891,603.47	2.31%	22,924,702.78	22,932,863.04	8,160.26	0.04%
Transportation	5,202,446.05	5,536,703.24	334,257.19	6.43%	1,759,868.58	1,442,774.59	(317,093.99)	-18.02%
Tuition	1,818,863.41	2,195,055.41	376,192.00	20.68%	428,181.27	705,339.46	277,158.19	64.73%
Retirement	5,996,716.35	6,712,335.14	715,618.79	11.93%	\$3,864,650.29	\$3,924,030.79	59,380.50	1.54%
Adult Education	373,400.99	280,396.68	(93,004.31)	-24.91%	345,697.93	280,453.16	(65,244.77)	-18.87%
Technology	686,148.09	673,222.51	(12,925.58)	-1.88%	1,130,028.05	1,244,833.35	114,805.30	10.16%
Flexibility	11,769.67	11,802.32	32.65	0.28%	145,735.95	183,504.17	37,768.22	25.92%
Debt Service	4,972,875.00	4,970,625.00	(2,250.00)	-0.05%	200,000.00	200,000.00	-	0.00%
Building Reserve	2,188,452.56	2,248,602.04	60,149.48	2.75%	2,187,220.99	2,443,291.87	256,070.88	11.71%
Total	59,844,563.13	62,114,236.82	2,269,673.69	3.79%	32,986,085.84	33,357,090.43	371,004.59	1.12%

Fund	Combined			
	FY 2021-22 Budget	FY 2022-23 Budget	Change \$	Change %
General	61,518,593.79	62,418,357.52	899,763.73	1.46%
Transportation	6,962,314.63	6,979,477.83	17,163.20	0.25%
Tuition	2,247,044.68	2,900,394.87	653,350.19	29.08%
Retirement	9,861,366.64	10,636,365.93	774,999.29	7.86%
Adult Education	719,098.92	560,849.84	(158,249.08)	-22.01%
Technology	1,816,176.14	1,918,055.86	101,879.72	5.61%
Flexibility	157,505.62	195,306.49	37,800.87	24.00%
Debt Service	5,172,875.00	5,170,625.00	(2,250.00)	-0.04%
Building Reserve	4,375,673.55	4,691,893.91	316,220.36	7.23%
Total	92,830,648.97	95,471,327.25	2,640,678.28	2.84%

HIGHLIGHTS

District-Wide:

- Salary Increases/Decreases:
 - Teachers, Secretaries, Carpenters and Craft Positions received a 2.5% increase along with steps.
 - The administration salary matrix was revised to better reflect the market.
 - Custodians and Para Educators had not settled negotiations at the time of this report. A 2.5% increase along with steps was assumed for budget purposes.

- Health Benefits increased \$126 from \$843 per month to \$969 per month

Salaries & Health Benefits (all funds)	2022 Actual	2023 Budgeted	Increase/Decrease
Administrative Salaries	\$4,744,864	\$4,450,715	(\$294,149)
Educator Salaries	\$39,325,817	\$38,521,495	(\$804,321)
Professional Salaries	\$6,285,069	\$6,594,887	\$309,817
Technical Salaries	\$4,291,014	\$4,367,349	\$76,335
Clerical Salaries	\$2,760,077	\$2,649,568	(\$110,509)
Service Worker Salaries	\$2,981,226	\$3,077,916	\$96,690
Para Professional Salaries	\$5,529,743	\$5,927,499	\$397,755

- The decrease in administrative salaries reflects the revised matrix and associated pay cuts.
 - The decrease in educator salaries is primarily the result of retiree replacements being hired at a lower salary and an anticipated reduction in FTE.
 - The increase in professional salaries reflects the negotiated increase in salaries and health benefits with essentially no reduction in staffing.
 - The decrease in secretary salaries reflects the retirement of veteran staff and an anticipated reduction in sick leave cash outs.
 - The slight increase in service worker salaries is the combined result of the assumption of a 2.5% increase and a reduction of FTE.
 - The increase in para professional salaries reflects the increase in health benefits and the assumption of a 2.5% increase in salaries.
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- Other budgeted increases:
 - Utilities – 4% increase based on historical increases.
 - Property and liability insurance – 14% increase, primarily due to a market increase in cyber security insurance.

General Fund:

Elementary Average Number Belonging (ANB) decreased by 18 in the elementary and by 127 in the high school. The decreases in the high school was anticipated with East Helena continues to open grade levels at their new high school. A smaller kindergarten class was the primary reason for the decrease in the elementary. The 3-year average ANB was used to calculate budget limits in both the elementary and the high school. An inflationary increase of 2.57% was provided for the basic and per-ANB entitlements, quality educator payment, Indian Education for All payment, American Indian achievement gap payment, and data for achievement payment. The special education instructional block grant rate decreased from \$156.45 to \$152.47, and the special education related services block grant decreased from \$52.15 to \$50.82. The special education block grants are now included in the K-12 BASE aid for determination of allocation

to school districts, however, no inflation was appropriated for special education funding in fiscal year 2023. The threshold to determine disproportionate costs was also raised. State funding comparisons for Helena Public Schools are as follows:

	FY22		FY23		Increase/Decrease	
	Elementary	High School	Elementary	High School	Elementary	High School
Direct State Aid	\$14,763,486	\$9,125,880	\$15,132,168	\$8,952,786	\$368,682	(\$173,094)
Quality Educator	\$1,419,666	\$710,684	\$1,486,988	\$718,079	\$67,323	\$7,395
At risk	\$128,573	\$59,743	\$132,260	\$49,525	\$3,688	(\$10,217)
Indian Education for All	\$122,921	\$62,970	\$125,642	\$61,622	\$2,722	(\$1,348)
American Indian achievement gap	\$77,158	\$35,234	\$83,127	\$33,434	\$5,969	(\$1,800)
Data for achievement	\$117,668	\$60,279	\$120,299	\$59,002	\$2,631	(\$1,277)
SPED Allowable Costs	\$1,849,987	\$554,459	\$1,842,226	\$578,287	(\$7,760)	\$23,828
Guaranteed Tax Base Aid	\$8,484,379	\$5,200,805	\$8,754,464	\$4,961,136	\$270,085	(\$239,668)
Total	\$26,963,836	\$15,810,052	\$27,677,175	\$15,413,871	\$713,339	(\$396,182)

Approximately \$7,628,721 of expenditures were transferred out of the elementary general fund to other funding sources as follows:

- Educator salaries (intervention & assessment time): \$2,495,218 transferred to ESSER III.
- SPED para's, Interpreters: \$2,348,760 transferred to tuition fund and interlocal fund.
- Curriculum: \$800,000 transferred to the interlocal fund.
- Property and liability insurance: \$595,120 transferred to the interlocal fund.
- CSCT match: \$540,000 transferred to the interlocal fund.
- Technology computer software: \$450,760 transferred to the interlocal fund.
- 20% of counselor's salaries, health benefits, and worker's compensation: \$209,211 transferred to CSCT match reimbursements
- 10% of principal & secretary salaries, health benefits, and worker's compensation: \$189,652 transferred to CSCT match reimbursements.

In addition to the above expenditure transfers, the superintendent's contingency and termination pay were reduced by \$369,000 and \$200,000 respectively.

Approximately \$1,387,556 of expenditures were transferred out of the high school general fund to other funding sources as follows:

- SPED para's, Interpreters: \$685,614 transferred to the tuition fund.
- Property and liability insurance: \$320,364 transferred to the interlocal fund.
- Curriculum: \$200,000 transferred to the interlocal fund.
- Technology computer software: \$181,578 transferred to the interlocal fund.

In addition to the above expenditure transfers, the superintendent's contingency and termination pay were reduced by \$200,000 and \$120,000 respectively.

Operating reserves remain at 7.52% in the elementary and 9.22% in the high school.

Transportation:

The increase in the elementary budget reflects increases in salaries, the transportation contract (7%) and an increase in fuel (anticipated at \$7/gal). The contract was signed with the understanding that the base pay for bus drivers would be \$22. Full liquidated damages for failure to fulfill contract obligations will begin

December 5, 2022. The decrease in the high school transportation budget is a direct result of fewer bus routes to/from East Helena.

Tuition:

The district continues to make efforts to address the increasing special education costs by performing a thorough analysis each year to identify resident students with special needs who are receiving one-on-one services. The increase in the tuition fund budgets reflects the actual costs in fiscal year 2022 associated with these services. Other expenditures included in the tuition fund budgets include charges from county and/or regional detention facilities for resident students detained in the facilities (\$4,500); the District's match for students receiving instructional services at state residential treatment facilities (\$16,770); and the District's share of tuition costs for resident students in group homes or foster homes receiving services in another district (\$14,751).

Retirement:

The increase in the retirement fund budgets attributable to the estimated employer payroll costs associated with retirement incentives and termination pay.

Adult Education:

Over the past few years, the District has had excess adult education budget remaining at year-end. The decrease in the adult education budgets reflect a more realistic representation of the District's needs.

Technology:

Both the elementary and high school have a perpetual technology levy, \$520,500 for the elementary and \$559,500 for the high school. Technology needs and usage markedly changed (increased) over the years. Technology needs in the elementary have outpaced resources, which has depleted the elementary technology fund. The remaining fund balance for the budget was only \$121,864.39, well below what it was 5-6 years ago (generally \$800,00-\$1,000,000). The total elementary technology budget is \$673,222.51. The high school technology fund tends to do a little better. The remaining fund balance for the budget in the high school was \$668,001.29 for a total budget of \$1,244,833.35. The annual technology aid distribution to schools is based on the ratio that each district's BASE budget bears to the statewide BASE budget amount for all school districts. The elementary will receive \$30,858.12 in state technology aid and the high school will receive \$17,332.06.

Flexibility:

The amount of the elementary budget reflects the unspent cash balance reappropriated to fund the current year budget. In addition to the unspent cash balance reappropriated, the high school flexibility budget includes a Montana Advanced Opportunity award of \$142,136.83. The grant money will be used to reduce student costs and program costs associated with AP exams, dual credit, student course & class fees, and to further enhance career and technical education programs.

Debt Service:

The budgeted amounts for debt service payments on the 2017 bonds are \$2,200,000 for principal payments, \$1,908,150 for interest payments and agent fees are estimated to be \$400. The budgeted amount for debt service payments on the 2019 bond issue are \$315,000 for principal, \$256,675 for interest payments and agent fees are estimated to be \$400. Taxes for Special Improvement Districts (SIDs) are estimated to be approximately \$290,000. The total elementary debt service budget is \$4,970,625. Although the high school has no outstanding debt, taxes for SIDs are estimated to be approximately \$200,000, which represents the total debt service budget for the high school.

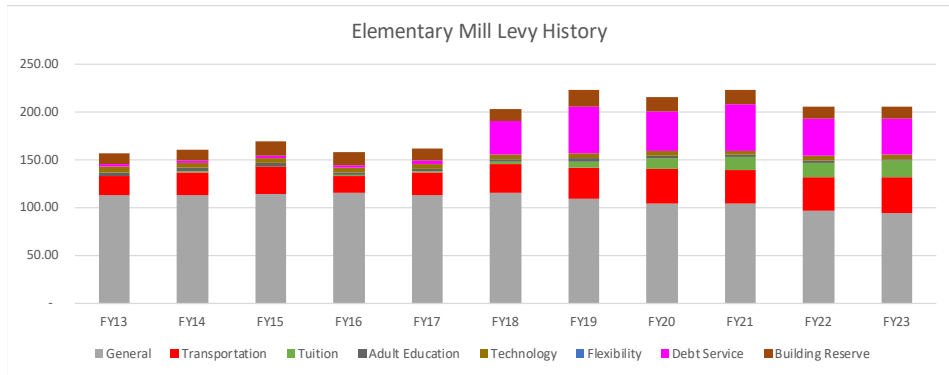
Building Reserve:

Taxpayers approved 10-year building reserve levies in both the elementary and high school in November 2013, with the levies beginning in FY 2015, leaving one (1) year remaining after this budget year. The elementary levy is \$1,250,000 annually and the high school levy is \$750,000 annually. Remaining fund balance for budget in the elementary was \$387,952.04 and \$1,373,151.87 in the high school. In addition, the district also took advantage of the permissive levy to address facility improvements and repairs identified in the recently updated facility inventory report prepared by the district. The 2021 Legislature passed a law to increase the school major maintenance amount from \$100/ANB to \$110/ANB and also increased the school major maintenance amount multiplier from 171% to 187%. The School Major Maintenance Aid is \$303,845.15 for the elementary and \$152,491.33 for the high school. The total building reserve budget is \$2,248,602.04 in the elementary and \$2,443,291.87 in the high school. Planned projects to be funded through the building reserve fund include CR Anderson partial re-roof (\$500,000), Lincoln Center ventilation (\$350,000), Capital High School tennis courts (\$250,000), Smith gym re-roof (\$130,000), District-wide flooring (\$120,000), District-wide sidewalks (\$50,000), and Capital High School gym floor (\$50,000). The District recently entered into a contract with SMA Architecture and Design P.C. to prepare a Facilities Comprehensive Master Plan for the District. The target date of completion for the plan is September 2023.

Helena Public Schools Levied Mills History

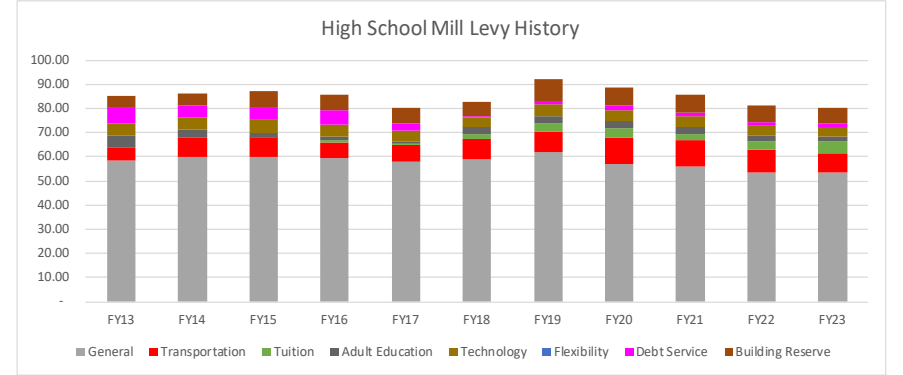
Helena Elementary District No. 1

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
Fund											
General	113.01	112.60	114.97	115.28	113.52	116.11	109.82	104.91	104.92	96.81	94.00
Transportation	19.67	24.48	28.61	18.29	23.47	28.99	31.52	35.15	34.48	35.05	37.59
Tuition	-	0.94	0.05	0.37	0.55	2.80	7.27	11.24	13.65	14.96	17.36
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	4.38	3.24	2.79	2.40	2.67	2.80	3.50	3.37	2.20	3.00	1.83
Technology	5.86	5.70	5.85	5.58	5.46	5.12	5.03	4.71	4.65	4.34	4.24
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	2.92	2.24	2.63	2.86	3.44	35.19	48.71	41.56	48.76	39.50	37.74
Building Reserve	11.26	10.96	14.04	13.39	13.10	12.29	17.43	14.28	14.11	12.47	12.69
Total	157.10	160.16	168.94	158.17	162.21	203.30	223.28	215.22	222.77	206.13	205.45



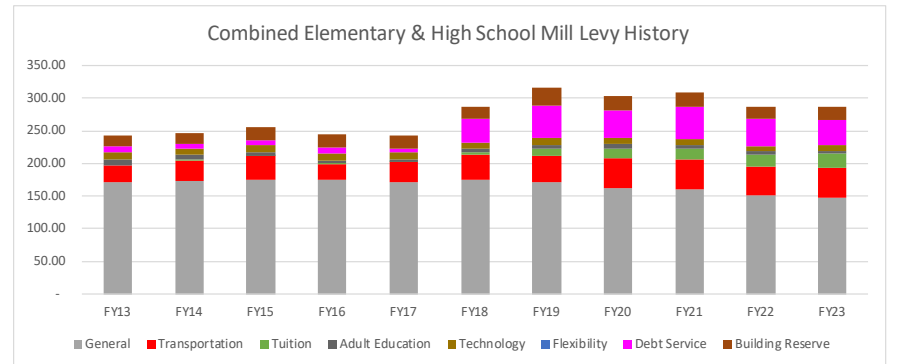
Helena High School District No. 1

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
Fund											
General	58.72	59.80	60.04	59.31	57.86	58.80	61.80	57.13	55.93	53.59	53.48
Transportation	5.16	8.06	7.71	6.66	6.99	8.81	8.69	10.64	10.75	9.56	7.86
Tuition	-	-	0.27	0.91	0.76	2.00	3.22	4.19	2.52	3.14	5.17
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	5.14	3.61	2.11	1.59	0.69	2.52	3.07	2.95	3.09	2.48	1.72
Technology	5.05	4.89	5.03	4.85	4.73	4.41	4.95	4.63	4.55	4.24	4.15
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	5.99	5.02	5.15	5.89	2.85	0.50	0.88	1.52	1.66	1.25	1.29
Building Reserve	4.96	4.81	6.75	6.50	6.34	5.91	9.38	7.50	7.42	6.78	6.81
Total	85.02	86.19	87.06	85.71	80.22	82.95	91.99	88.56	85.92	81.04	80.48



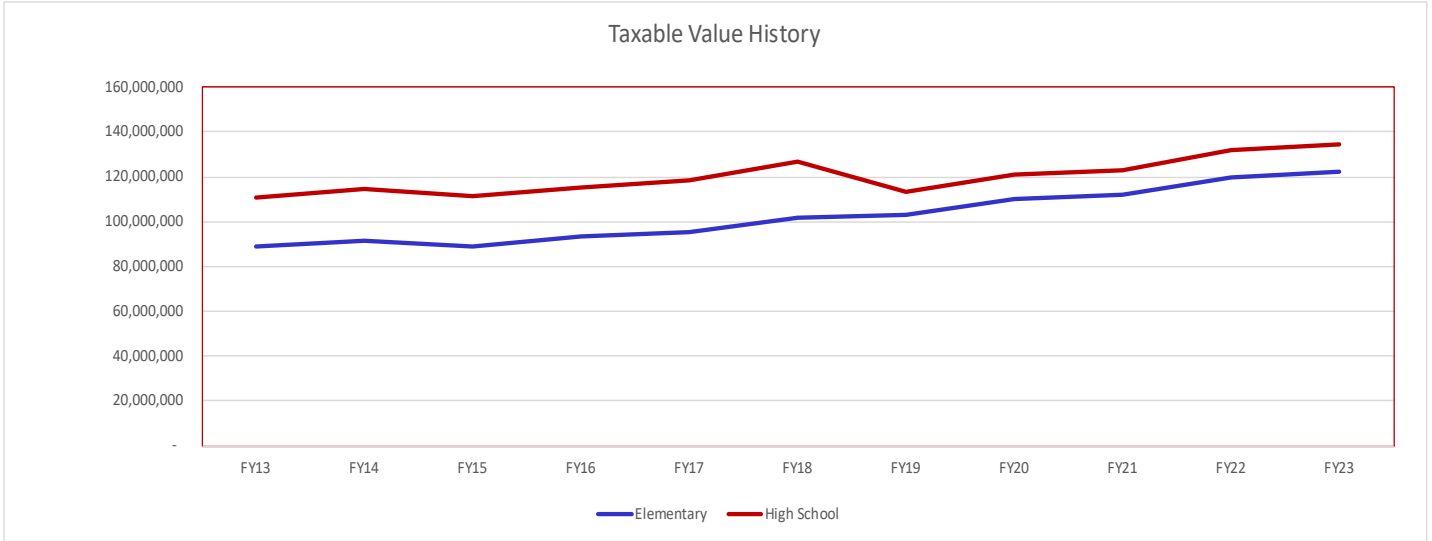
Combined

	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>
Fund											
General	171.73	172.40	175.01	174.59	171.38	174.91	171.62	162.04	160.85	150.40	147.48
Transportation	24.83	32.54	36.32	24.95	30.46	37.80	40.21	45.79	45.23	44.61	45.45
Tuition	-	0.94	0.32	1.28	1.31	4.80	10.49	15.43	16.17	18.10	22.53
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	9.52	6.85	4.90	3.99	3.36	5.32	6.57	6.32	5.29	5.48	3.55
Technology	10.91	10.59	10.88	10.43	10.19	9.53	9.98	9.34	9.20	8.58	8.39
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	8.91	7.26	7.78	8.75	6.29	35.69	49.59	43.08	50.42	40.75	39.03
Building Reserve	16.22	15.77	20.79	19.89	19.44	18.20	26.81	21.78	21.53	19.25	19.50
Total	242.12	246.35	256.00	243.88	242.43	286.25	315.27	303.78	308.69	287.17	285.93



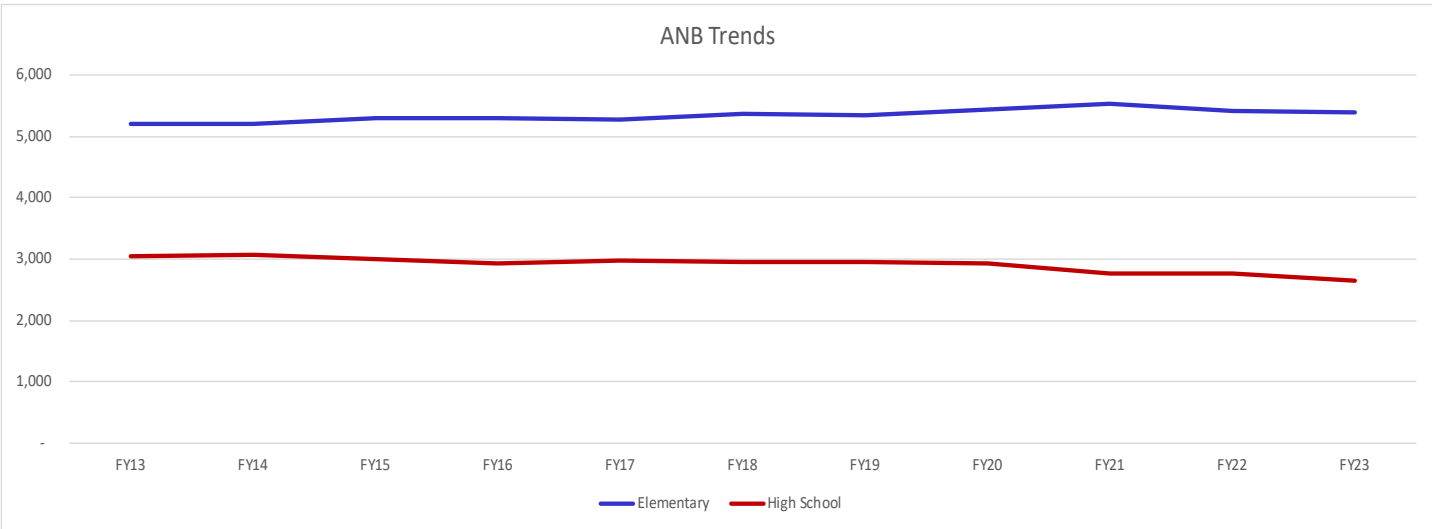
Helena Public Schools Levied Taxable Value History

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Elementary	88,818,771	91,268,261	89,028,019	93,354,867	95,400,490	101,679,079	103,383,961	110,429,655	111,910,771	119,927,915	122,617,535
High School	110,845,060	114,384,554	111,124,592	115,304,637	118,270,566	126,978,847	113,074,896	120,879,507	122,846,736	131,903,785	134,658,745



Helena Public Schools ANB Trends

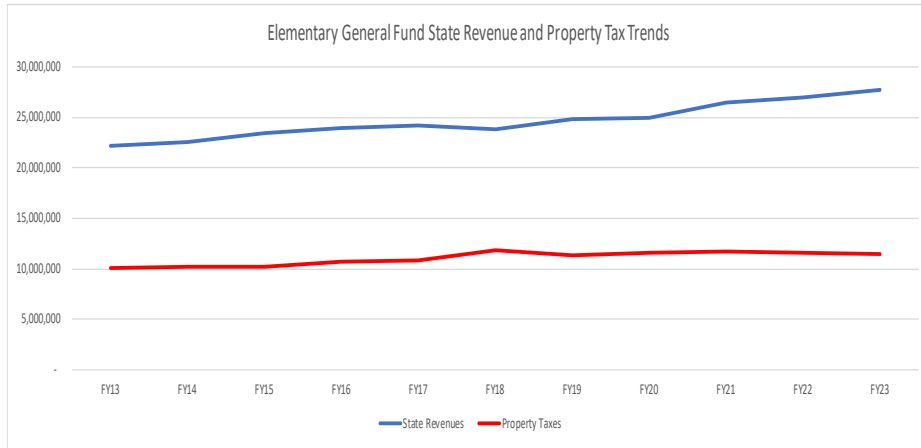
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Elementary	5,211	5,205	5,287	5,290	5,281	5,369	5,333	5,437	5,532	5,415	5,397
High School	3,058	3,068	3,009	2,934	2,979	2,963	2,953	2,927	2,765	2,774	2,647



Helena Public Schools General Fund State Revenue vs Property Taxes

Helena Elementary District No. 1

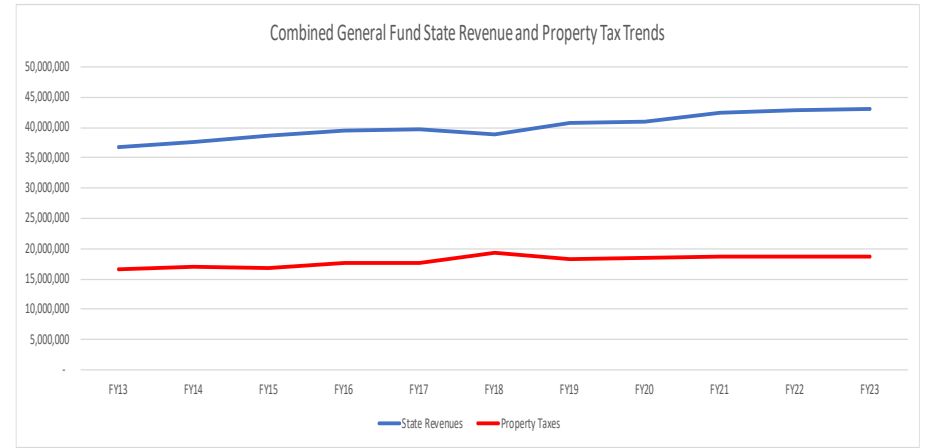
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
State Revenues	22,209,726	22,556,936	23,466,234	23,969,204	24,143,592	23,846,902	24,823,104	24,961,752	26,419,752	26,963,836	27,677,175
Property Taxes	10,036,628	10,275,584	10,234,346	10,760,755	10,830,733	11,804,698	11,353,930	11,583,944	11,741,885	11,609,567	11,526,733



Helena Public Schools General Fund State Revenue vs Property Taxes

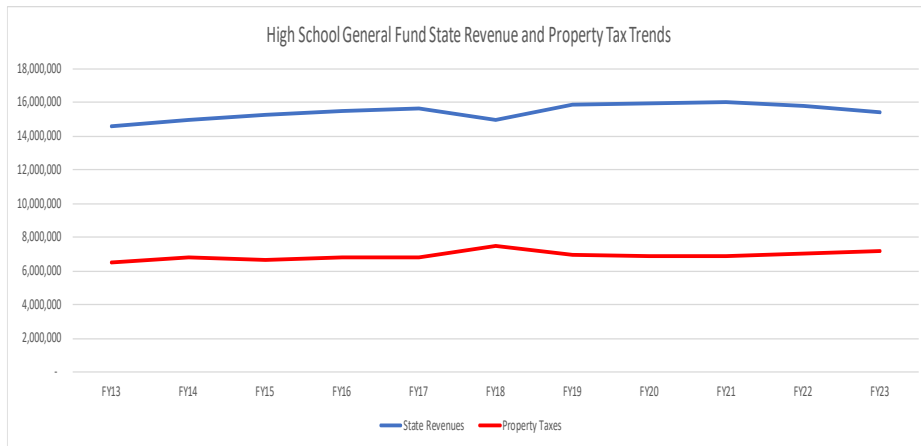
Combined

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
State Revenues	36,807,172	37,509,828	38,754,638	39,433,740	39,794,993	38,822,008	40,694,966	40,915,247	42,426,310	42,773,888	43,091,046
Property Taxes	16,546,525	17,116,482	16,907,217	17,598,381	17,674,162	19,271,881	18,340,445	18,489,666	18,612,799	18,676,932	18,729,897



Helena High School District No. 1

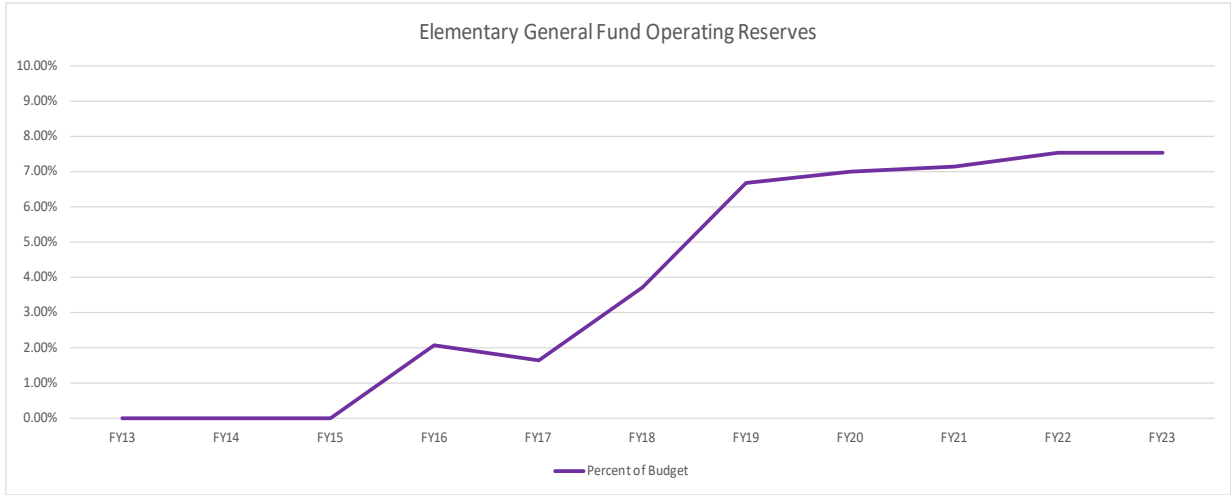
	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
State Revenues	14,597,445	14,952,892	15,288,403	15,464,536	15,651,401	14,975,106	15,871,862	15,953,495	16,006,558	15,810,052	15,413,871
Property Taxes	6,509,897	6,840,898	6,672,871	6,837,625	6,843,429	7,467,182	6,986,514	6,905,723	6,870,914	7,067,366	7,203,164



Helena Public Schools General Fund Operating Reserves

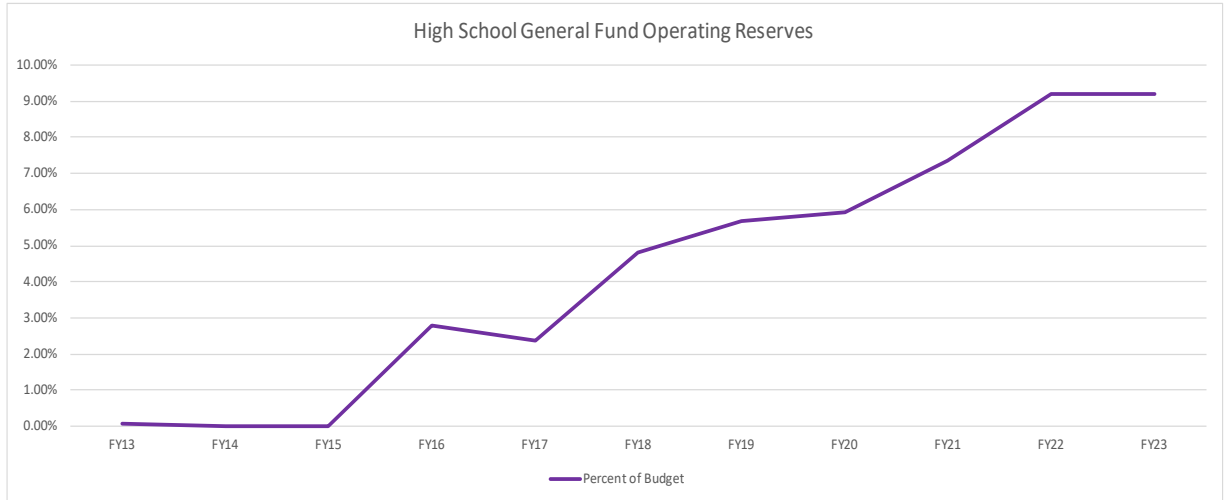
Helena Elementary District No. 1

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Operating Reserves	-	-	-	716,617.33	576,901.25	1,331,087.86	2,419,766.95	2,564,337.75	2,734,585.46	2,902,796.95	2,969,494.48
Percent of Budget	0.00%	0.00%	0.00%	2.06%	1.64%	3.71%	6.68%	7.00%	7.16%	7.52%	7.52%



Helena High School District No. 1

	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Operating Reserves	14,052.40	-	-	625,489.38	532,966.52	1,085,275.98	1,300,324.87	1,361,941.55	1,685,067.40	1,723,372.88	2,114,410.00
Percent of Budget	0.07%	0.00%	0.00%	2.80%	2.36%	4.81%	5.68%	5.94%	7.35%	9.22%	9.22%

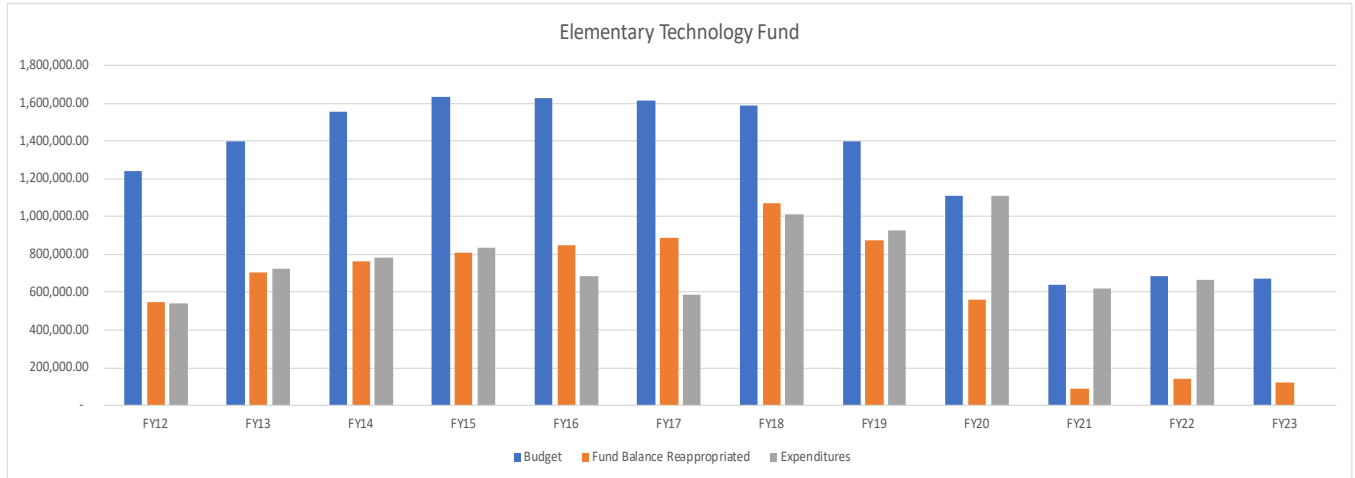


Helena Public Schools Technology Fund History

Helena Elementary District No. 1

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Budget	1,243,193.16	1,398,766.85	1,554,853.74	1,630,826.21	1,623,390.28	1,614,346.36	1,588,741.28	1,397,058.11	1,112,660.47	640,281.36	686,148.09	673,222.51
Fund Balance Reappropriated	548,535.15	705,336.84	764,150.17	809,034.83	848,870.62	886,813.20	1,068,241.28	876,558.11	561,414.44	88,554.44	142,195.95	121,864.39
Expenditures	539,103.48	726,656.27	781,736.86	833,136.08	683,583.04	585,985.66	1,014,309.56	926,775.22	1,112,475.06	617,672.69	662,689.06	

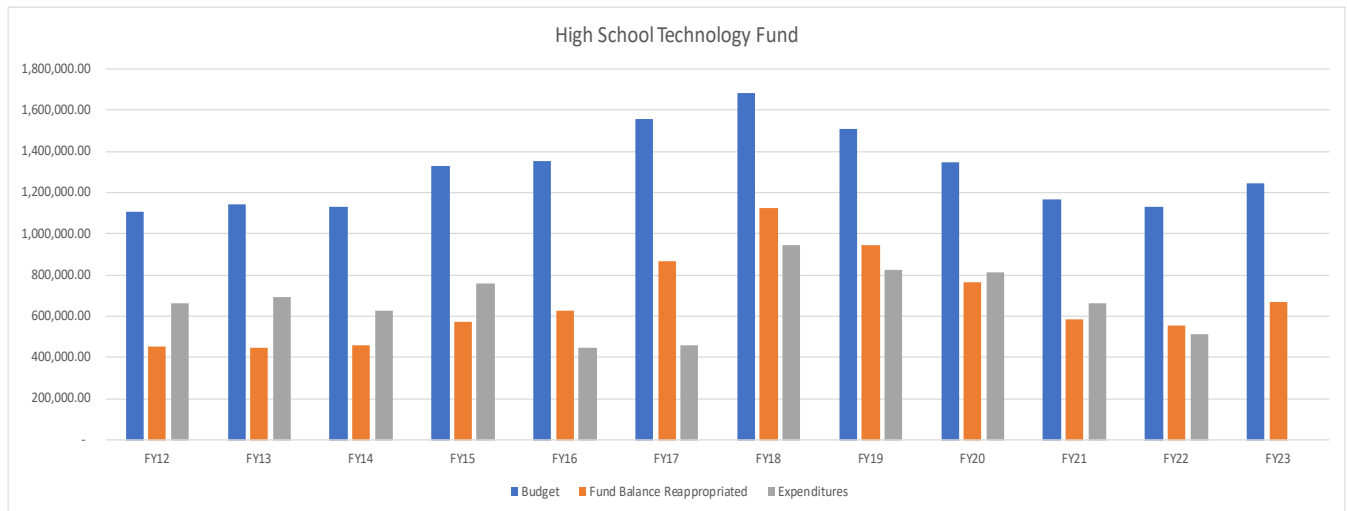
Elementary perpetual levy is \$520,500, beginning in FY2006



Helena High School District No. 1

	FY12	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Budget	1,109,099.74	1,144,156.96	1,130,131.15	1,326,496.87	1,352,400.04	1,558,418.16	1,684,326.97	1,506,947.94	1,345,922.84	1,165,266.58	1,130,028.05	1,244,833.35
Fund Balance Reappropriated	454,082.69	446,313.62	461,342.95	574,190.01	628,137.93	868,308.76	1,124,826.97	947,447.94	767,115.72	587,081.03	556,828.29	668,001.29
Expenditures	661,850.26	695,498.99	624,483.56	756,477.56	444,468.24	461,702.64	947,407.81	823,351.38	815,424.38	665,240.22	514,176.40	

High school perpetual levy is \$559,500, beginning in FY2006

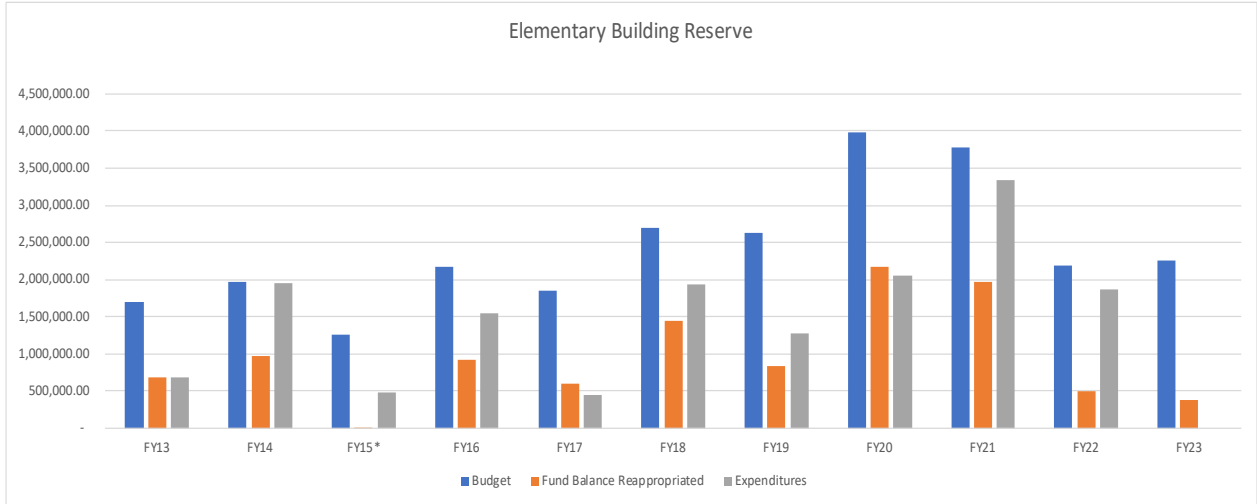


Helena Public Schools Building Reserve Fund History

Helena Elementary District No. 1

	FY13	FY14	FY15*	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Budget	1,694,642.80	1,975,747.14	1,262,911.17	2,172,678.93	1,855,793.35	2,696,712.82	2,636,086.41	3,975,716.31	3,778,184.44	2,188,452.56	2,248,602.04
Fund Balance Reappropriated	693,892.80	974,747.14	12,161.17	922,378.93	601,793.35	1,446,712.82	834,186.41	2,177,416.31	1,969,484.44	503,848.61	387,952.04
Expenditures	692,099.69	1,960,183.65	487,512.67	1,547,049.48	449,447.68	1,930,659.48	1,271,476.34	2,059,927.19	3,338,955.38	1,871,485.33	

* Elementary levy increased from \$1,000,000 to \$1,250,000



Helena High School District No. 1

	FY13	FY14	FY15*	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23
Budget	2,361,682.51	2,240,359.99	1,229,841.34	1,554,332.74	1,678,900.61	2,251,324.33	2,390,725.10	3,154,290.89	2,758,386.00	2,187,220.99	2,443,291.87
Fund Balance Reappropriated	1,808,682.51	1,685,859.99	477,991.34	803,682.74	928,150.61	1,501,324.33	1,329,425.10	2,093,990.89	1,700,686.00	1,160,379.92	1,373,151.87
Expenditures	659,873.00	1,757,935.57	493,892.26	616,644.82	207,485.97	966,387.73	388,977.46	1,496,633.05	3,338,955.38	820,777.06	

* High School levy increased from \$550,000 to \$750,000

