



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

October 11th, 2022 – 12:00p.m.

Lincoln Center

1325 Poplar St., Helena, MT, 59601

and via TEAMS

Microsoft Teams meeting

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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 09.13.22 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Budget to Actual Reports
 - B. Review Revenue Sources in Budgeted Funds
 - C. Technology Levy
 - D. Timeline For Elections
 - E. Fall Enrollment
- VI. BOARD COMMENTS
- VII. ADJOURNMENT



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Board of Trustees – Budget and Finance Committee

Tuesday, September 13th, 2022 – 12:00pm

MINUTES

ATTENDEES

Committee Members:

Janet Armstrong, Committee Chair
Kay Satre, Committee Member
Terry Beaver, Committee Member

Others:

Rex Weltz, Superintendent
Joslyn Davidson, Curriculum Administrator
Kaitlyn Hess, Assessment and Federal Programs
Janelle Mickelson, Business Manager & District Clerk
Josh McKay, Assistant Superintendent 6-12
Brian Cummings, Assistant Superintendent K-6
Gary Myers, Director of Educational Technology
Karen Odgen, Communications Officer
Siobhan Hathhorn, Board Chair
Jennifer Walsh, Trustee
Joslyn Davidson, Curriculum Administrator
Jane Shawn, HEA President

I. **CALL TO ORDER**

Committee Chair, Janet Armstrong, called the meeting to order at 12:00 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 06.24.22 Budget and Finance Committee Meeting Minutes.

V. **ITEMS FOR INFORMATION/DISCUSSION**

A. Budget Discussion

Superintendent Rex Weltz reviewed a draft document with the Budget and Finance Committee titled *A Citizen's Guide to the Helena School District 2022-2023 Budget*. This guide provides information on Helena School District budget revenues and breaks the information down so that it is easier to understand. The guide begins with budget basics and focuses on the General Fund Budget for the 2022-2023 school year. In addition to the General Fund Budget there are several other budgeted funds that are designated for specific purposes.

The Helena School District is comprised of two districts; the Elementary K-8 District, and the High School (9-12) District. The funds to operate our schools come from many sources including bonds, federal, state and local taxes, and grants. Two types of funds include a budgeted fund and a non-budgeted fund. A budgeted fund means any fund for which a budget must be officially adopted by the board of trustees in order to expend money from the fund. 20-9-201(2)(a), MCA. Budgeted funds include the general fund, technology fund, tuition fund, adult education fund, debt service fund, building reserve fund, transportation fund, retirement fund, and flexibility fund. A non-budgeted fund is any fund for which an official budget is not required to be adopted in order to expend money on deposit in the fund, 20-9-201(2)(b), MCA. Expenditures from these funds are limited to the amount of cash balance in the fund. Non-budgeted funding sources include the interlocal fund, IDEA, Part B (Special Education), and schoolwide title funds.

The guide next displays the revenues the District expects to receive for the 2022-2023 school year. Most of these funds are restricted and can only be used for specific purposes defined by state regulations. To conclude, *A Citizen's Guide to the Helena School District 2022-2023 Budget*, gives a brief description of each budgeted and non-budgeted fund, describes how the General Fund is spent, and where the funds to run schools come from.

B. Budget to Actual Reports

Mrs. Mickelson, Business Manager and District Clerk, reviewed the budget to actual reports for the elementary general fund and high school general fund with the committee and discussed paraprofessional salaries in the elementary and the high school, and administrative and professional salaries in the high school. The committee also discussed utility costs, the budget shortfall, and the upcoming items for action at the full board meeting including the approval and ratification of the HPS-HEA Para Educator Collective Bargaining Agreement for 2022-2023 and the approval and ratification of the HPS-Craft Council (Plumbers, Pipefitters, and Mechanic) Collective Bargaining Agreement for 2022-2023. Mrs. Mickelson also discussed the superintendent's contingency budget and termination pay. The committee concluded by discussing the timing of levy elections, and which levies they would potentially run.

VI. BOARD COMMENT

Trustee Terry Beaver suggested adding a description of what a bond is in the document, *A Citizen's Guide to the Helena School District 2022-2023 Budget*.

VII. ADJOURNMENT

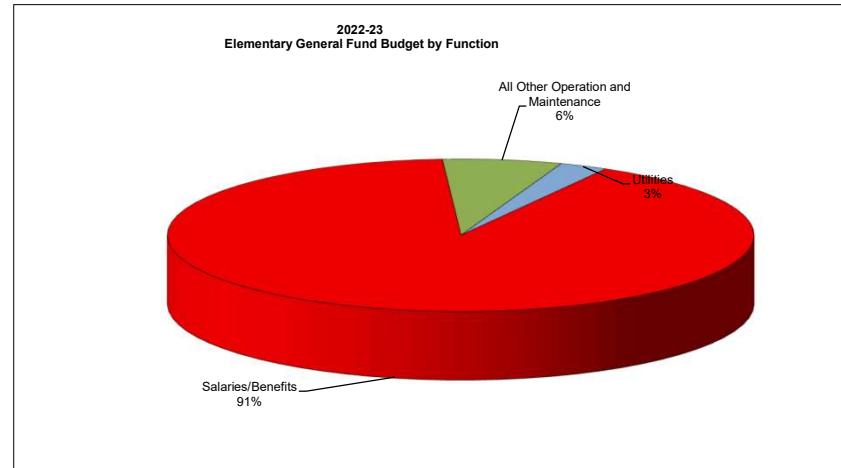
Ms. Armstrong adjourned the meeting at 1:01 p.m.

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 9/30/2022
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	\$ 2,452,192	\$ 76,224	3.0%
Educator Salaries	20,732,003	20,732,003	20,264,231	467,772	2.3%
Professional Salaries	3,036,032	3,036,032	3,063,356	(27,324)	-0.9%
Technical Salaries	2,198,523	2,198,523	1,743,762	454,761	20.7%
Clerical Salaries	1,276,977	1,276,977	1,200,603	76,374	6.0%
Service Worker Salaries	2,152,317	2,152,317	2,418,234	(265,917)	-12.4%
Para Professional Salaries	2,553,574	2,553,574	2,699,756	(146,181)	-5.7%
Guest Educator Salaries	397,371	396,371	25,800	370,572	93.5%
Substitute Clerical Salaries	1,500	1,500	2,222	(722)	-48.2%
Substitute Service Worker	30,000	30,000	26,328	3,672	12.2%
Substitute Para Salaries	20,000	20,000	6,599	13,401	67.0%
Overtime	22,177	22,177	10,282	11,895	53.6%
Sabbatical Leave Salaries	68,589	68,589	67,619	970	1.4%
Coaching Salaries/Stipends	98,550	98,550	97,491	1,059	1.1%
Termination Pay	300,000	300,000	42,436	257,564	85.9%
Admin TSA Employer Match	16,000	16,000	-	16,000	100.0%
Workers' Comp/Benefits	274,380	274,380	190,907	83,473	30.4%
Crafts Benefits	32,000	32,000	17,925	14,075	44.0%
Cell phone stipends	46,305	46,305	72	46,233	99.8%
Contracted Services	453,952	452,452	103,738	348,714	77.1%
Gas	308,710	308,710	11,597	297,113	96.2%
Electricity	533,710	533,710	68,058	465,652	87.2%
Water	110,255	110,255	55,476	54,779	49.7%
Sewer	54,490	54,490	17,267	37,223	68.3%
Garbage	41,450	41,450	1,649	39,801	96.0%
Repair and Maintenance	29,495	29,495	14,372	15,123	51.3%
Rental	59,565	59,565	46,115	13,450	22.6%
Instructional Field Trips	13,850	13,850	66	13,784	99.5%
Liability/Other Insurance	265	265	-	265	100.0%
Postage	15,675	16,175	3,300	12,875	79.6%
Advertising	12,455	12,455	1,553	10,902	87.5%
Printing	173,710	182,710	2,430	180,280	98.7%
Extracurricular Team Travel	400	400	-	400	100.0%
Travel	57,792	57,792	36,836	20,956	36.3%
Professional Development/Meetings	92,010	93,010	8,007	85,003	91.4%
Supplies	1,309,649	1,302,009	294,977	1,007,033	77.3%
Books	74,905	74,905	38,862	36,043	48.1%
Periodicals	27,200	26,840	2,684	24,156	90.0%
Minor Equipment	71,057	71,057	7,111	63,946	90.0%
Major Equipment & Construction	62,000	62,000	-	62,000	100.0%
Dues and Memberships	43,725	43,725	32,554	11,171	25.5%
Contingency	154,461	154,461	-	154,461	
Total Budget	\$ 39,485,494	\$ 39,485,494	35,076,466	\$ 4,409,028	11.2%

Budget Transfers

From	To	Amount	Reason
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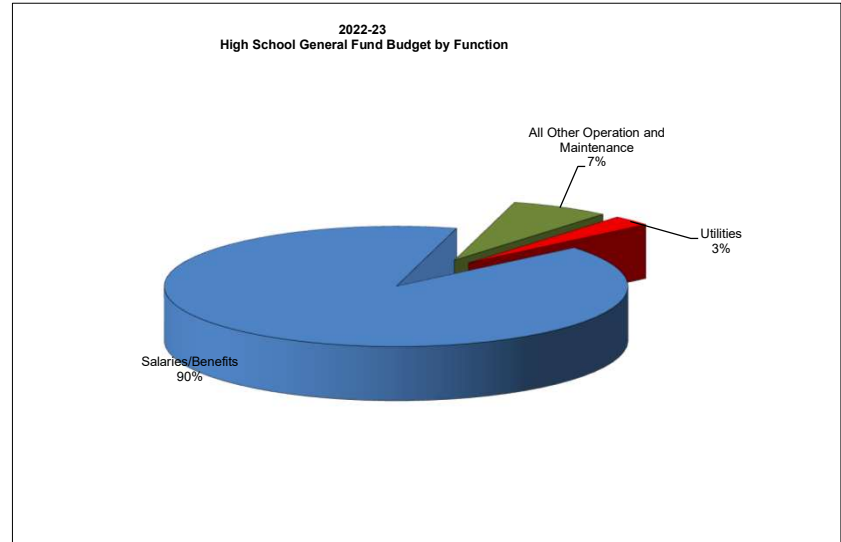


**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 9/30/2022
HIGH SCHOOL GENERAL FUND**

Account	Beginning	Annual	Year-to-Date	Budget	% Budget
Description	Budget	(after transfers)	Expended & Encumbered	Balance	Left
Administrative Salaries	1,180,050	1,180,050	1,289,212	(109,163)	-9.3%
Educator Salaries	13,023,983	13,023,983	12,860,292	163,691	1.3%
Professional Salaries	1,393,508	1,393,508	1,483,840	(90,332)	-6.5%
Technical Salaries	911,980	911,980	842,416	69,564	7.6%
Clerical Salaries	1,049,091	1,049,091	1,014,886	34,205	3.3%
Service Worker Salaries	941,367	941,367	998,689	(57,322)	-6.1%
Para Professional Salaries	236,601	236,601	298,042	(61,441)	-26.0%
Guest Educator Salaries	387,495	387,495	12,447	375,048	96.8%
Substitute Clerical Salaries	7,800	7,800	4,428	3,372	
Substitute Service Worker	10,000	10,000	10,051	(51)	-0.5%
Substitute Para Salaries	11,200	11,200	182	11,018	98.4%
Overtime	22,140	22,140	6,728	15,412	69.6%
Sabbatical Salaries	84,581	84,581	83,190	1,391	1.6%
Coaching Salaries/Stipends	622,777	622,777	538,429	84,347	13.5%
Adminstrator TSA Employer Match	10,000	380,000	18,792	361,208	95.1%
Termination Pay	380,000	10,000	-	10,000	100.0%
Workers' Comp/Benefits	138,733	138,733	100,477	38,255	27.6%
Crafts Benefits	16,000	16,000	9,236	6,764	42.3%
Cell phone stipends	23,441	23,441	288	23,153	98.8%
Contracted Services	312,505	312,505	55,564	256,941	82.2%
Gas	196,401	196,401	15,124	181,277	92.3%
Electricity	341,261	341,261	43,846	297,415	87.2%
Water	43,265	43,265	23,440	19,825	45.8%
Sewer	33,280	33,280	8,800	24,480	73.6%
Garbage	28,660	28,660	2,826	25,834	90.1%
Repair and Maintenance	27,351	27,351	11,475	15,876	58.0%
Rental	32,034	32,034	18,760	13,274	41.4%
Instructional Field Trips	4,390	4,390	507	3,883	88.5%
Liability/Other Insurance	1,500	1,500	-	1,500	100.0%
Postage	18,851	18,851	2,678	16,173	85.8%
Advertising	12,675	12,675	836	11,839	93.4%
Printing	106,886	106,886	760	106,125	99.3%
Travel	28,065	251,892	18,567	233,325	92.6%
Professional Development/Meetings	61,194	28,065	20,837	7,228	25.8%
Extracurricular Travel	251,892	61,194	2,280	58,914	96.3%
Supplies	649,425	649,425	160,636	488,788	75.3%
Books	90,615	90,615	9,293	81,322	89.7%
Periodicals	6,723	6,723	161	6,562	97.6%
Minor Equipment	92,018	92,018	9,907	82,111	89.2%
Major Equipment	12,500	12,500	-	12,500	100.0%
Dues and Memberships	34,385	34,385	20,178	14,207	41.3%
Contingency	96,242	96,242	-	96,242	100.0%
total budget	\$ 22,932,863	\$ 22,932,863	\$ 19,998,099	\$ 2,934,764	12.8%

Budget Transfers

From	To	Amount	Reason
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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
 Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
 County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
 County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5,397	N/A	122,617,535

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

Janelle Mickelson

Janelle Mickelson
(Signature)

8/9/22
(Date)

Chairperson, School Trustees:

Siobhan Hathorn

Siobhan K. Hathorn
(Signature)

8/9/22
(Date)

County Superintendent:

Katrina Chaney

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

FY 2023

25 Lewis & Clark

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	39,485,494.48	2,969,310.00	10%	7.52%	252,498.59	27,706,262.86	11,526,733.03	94.00
10 Transportation	5,536,703.24	1,107,340.65	20%	20.00%	668.82	927,246.85	4,608,787.57	37.59
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	2,195,055.41		N/A		66,913.27	0.00	2,128,142.14	17.36
14 Retirement	6,712,335.14	1,342,467.03	20%	20.00%	286,092.37	6,426,242.77		
17 Adult Education	280,396.68	98,138.84	35%	35.00%	56,225.57	0.00	224,171.11	1.83
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	673,222.51	0.00	N/A	0.00%	121,864.39	30,858.12	520,500.00	4.24
29 Flexibility	11,802.32	0.00	N/A	0.00%	11,802.32	0.00	0.00	0.00
61 Building Reserve	2,248,602.04	0.00	N/A	0.00%	387,952.04	303,845.15	1,556,804.85	12.69
Total of All Funds	57,143,611.82	5,517,256.52			1,184,017.37	35,394,455.75	20,565,138.70	167.71

50 Debt Service								
Tax Jurisdiction								
#1	4,970,625.00	0.00	20-9-438	0.00%	343,121.57	0.00	4,627,503.43	37.74



Budget Report

FY 2023

25 Lewis & Clark

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELENA K-6	4,178 *
M1	HELENA 7-8	1,219 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	15,132,168.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,486,988.16
D.	At Risk Student	(I-D)	132,260.33
E.	Indian Education For All	(I-E)	125,642.16
F.	American Indian Achievement Gap	(I-F)	83,127.00
G.	Data For Achievement	(I-G)	120,299.13
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,842,226.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	294,070.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,415
B.	BASE Budget Limit	(II-B)	30,878,312.41
C.	Maximum Budget Limit	(II-C)	38,593,891.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,715,578.60
E.	Adopted Budget	(II-E)	38,593,891.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	31,609,613.88
H.	Maximum Budget Limit	(II-H)	39,485,494.76
I.	Highest Budget Without a Vote	(II-I)	39,325,192.48
J.	Highest Budget	(II-J)	39,485,494.76
K.	Highest Voted Amount	(II-K)	160,302.28
L.	Amount Approved on Ballot by Voters	(II-L)	160,302.00
M.	Adopted Budget	(II-M)	39,485,494.48



Budget Report

FY 2023

25 Lewis & Clark

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,969,310.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		252,498.59
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	252,498.59	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,221,808.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		39,485,494.48
	1. BASE Budget Limit	(V-A1)	31,609,613.88	
	2. Over-BASE Budget	(V-A2)	7,875,880.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		15,132,168.12
	1. Direct State Aid Paid By State	(V-B1)	15,132,168.12	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,486,988.16
D.	At Risk Student	(V-D)		132,260.33
E.	Indian Education For All	(V-E)		125,642.16
F.	American Indian Achievement Gap	(V-F)		83,127.00
G.	Data For Achievement	(V-G)		120,299.13
H.	Special Education Allowable Cost Payment	(V-H)		1,842,226.44
I.	Remaining Fund Balance Available	(V-I)		252,498.59
J.	Non-Levy Revenue and Funding Sources	(V-J)		29,087.62
	1. Actual Non-Levy Revenue	(V-J1)	29,087.62	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		12,405,316.33
	1. State - Guaranteed Tax Base Aid	(V-L1)	8,754,463.90	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,650,852.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		31,609,613.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	



Budget Report FY 2023

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3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00
4.	Oil & Gas Revenues	(V-O4)	0.00
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00
6.	Excess Levy Over-BASE	(V-O6)	0.00
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)	7,875,880.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)	7,875,880.60
Mill Levies:			
R.	District Non-Isolated Mills	(V-R)	0.00
S.	BASE Mills - Elementary	(V-S)	29.77
T.	BASE Mills - High School	(V-T)	0.00
U.	Over-BASE Mills	(V-U)	64.23
	1. District Property Tax Levy Mills	(V-U1)	64.23
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00
V.	Total General Fund Mills	(V-V)	94.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills

** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



Budget Report

FY 2023

25 Lewis & Clark

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01 General Fund

Adopted Budget	0001	39,485,494.48
Budget Uses		
Expenditure Budget	0002	39,485,494.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	252,498.59
Direct State Aid	3110	15,132,168.12
Quality Educator	3111	1,486,988.16
At Risk Student	3112	132,260.33
Indian Education For All	3113	125,642.16
American Indian Achievement Gap	3114	83,127.00
State Special Education Allowable Cost Payment to Districts	3115	1,842,226.44
Data For Achievement	3116	120,299.13
State - Guaranteed Tax Base Aid	3120	8,754,463.90
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,708.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	603.59
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	18,775.85
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Anticipated Non-levy Revenue and Funding Sources - BASE		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00



Budget Report

FY 2023

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Submit ID: 0487-48689822

Individual Tuition		1310	0.00
Tuition from School Districts Within State		1320	0.00
Tuition from School Districts Outside State		1330	0.00
State - Tuition for State Placement		3117	0.00
Other Non-levy Revenue			
District Levy - Distribution of Prior Year Protested/Delinquent Taxes		1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00
Levies			
Mandatory Non-isolated Levy	1110(a)		0.00
BASE Levy	1110(b)	3,650,852.43	
Over-BASE Levy	1110(c)	7,875,880.60	
District Tax Levy		1110	11,526,733.03
Total Estimated Revenues to Fund Adopted Budget		0004	39,485,494.48
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



Budget Report

FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

10 Transportation Fund

Adopted Budget	0001	5,536,703.24
Budget Uses		
Expenditure Budget	0002	5,536,703.24
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	842,951.68
Contingency	0006	84,295.17
Over-Schedule	0011	4,609,456.39
Fund Balance for Budget	TFS48	1,108,009.47
Operating Reserve	0961	1,107,340.65
Unreserved Fund Balance Reappropriated	0970	668.82
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	463,623.42
State - On-Schedule Transportation Reimbursement	3210	463,623.43
District Tax Levy	1110	4,608,787.57
District Mills	999	37.59
Total Estimated Revenues to Fund Adopted Budget	0004	5,536,703.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

13 Tuition Fund

Adopted Budget	0001	2,195,055.41
Budget Uses		
Expenditure Budget	0002	2,195,055.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,913.27
Unreserved Fund Balance Reappropriated	0970	66,913.27
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,128,142.14
District Mills	999	17.36
Total Estimated Revenues to Fund Adopted Budget	0004	2,195,055.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

14 Retirement Fund

Adopted Budget	0001	6,712,335.14
Budget Uses		
Expenditure Budget	0002	6,712,335.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,628,559.40
Operating Reserve	0961	1,342,467.03
Unreserved Fund Balance Reappropriated	0970	286,092.37
Estimated Funding Sources		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,426,242.77
Total Estimated Revenues to Fund Adopted Budget	0004	6,712,335.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

17 Adult Education Fund

Adopted Budget	0001	280,396.68
Budget Uses		
Expenditure Budget	0002	280,396.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	154,364.41
Operating Reserve	0961	98,138.84
Unreserved Fund Balance Reappropriated	0970	56,225.57
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	224,171.11
District Mills	999	1.83
Total Estimated Revenues to Fund Adopted Budget	0004	280,396.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

28 Technology Fund

Adopted Budget	0001	673,222.51
Budget Uses		
Expenditure Budget	0002	673,222.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	121,864.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	121,864.39
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	30,858.12
District Tax Levy	1110	520,500.00
District Mills	999	4.24
Total Estimated Revenues to Fund Adopted Budget	0004	673,222.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

29 Flexibility Fund

Adopted Budget	0001	11,802.32
Budget Uses		
Expenditure Budget	0002	11,802.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,802.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,802.32
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,802.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report

FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

50 Debt Service Fund

#1

Taxable Value		122,617,535.00
Adopted Budget	0001	4,970,625.00
Budget Uses		
Expenditure Budget	0002	4,970,625.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	343,121.57
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	343,121.57
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,627,503.43
Jurisdiction Mills	999	37.74
Total Estimated Revenues to Fund Adopted Budget	0004	4,970,625.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/23	Principal	Interest	Agent Fees
Elementary Bond	09/20/2017	06/30/2037	55,000,000.00	43,460,000.00	2,200,000.00	1,908,150.00	400.00
Elementary Bond	06/05/2019	06/30/2039	8,000,000.00	6,805,000.00	315,000.00	256,675.00	400.00
Total Bond Requirements							4,680,625.00

SIDs

Issue Type	Amount
Elementary	290,000.00
Total SID Requirements	290,000.00
Total Debt Service Requirements	0002 4,970,625.00



Budget Report

FY 2023

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-48689822

61 Building Reserve Fund

Adopted Budget		0001	2,248,602.04
Budget Uses			
Expenditure Budget		0002	2,248,602.04
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	387,952.04
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	387,952.04
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	303,845.15
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)		1,250,000.00
Building Reserve Permissive Levy	1110(b)		306,804.85
District Tax Levy		1110	1,556,804.85
District Mills		999	12.69
Building Reserve Voted Mills		0134	10.19
Building Reserve Permissive Mills		0135	2.50
Total Estimated Revenues to Fund Adopted Budget		0004	2,248,602.04

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
11/05/2013	12,500,000.00	10	612	10,000,000.00	1,250,000.00	1,250,000.00
Total						1,250,000.00



**Budget Report
FY 2023
25 Lewis & Clark
0488 Helena H S**

Submit ID: 0488-22301095

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	* 2,647	134,658,745

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk:

Janelle Mickelson

Janelle Mickelson
(Signature)

8/9/22
(Date)

Chairperson, School Trustees:

Siobhan Hathorn

Siobhan K. Hathorn
(Signature)

8/9/22
(Date)

County Superintendent:

Katrina Chaney

(Signature)

(Date)

Chairperson, County Commissioners:

(Print)

(Signature)

(Date)

Name of Contact:

(Print)

(Signature)

(Phone)



Budget Report

FY 2023

25 Lewis & Clark
0488 Helena H S

Submit ID: 0488-22301095

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F]	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	22,932,863.04	2,114,410.00	10%	9.22%	241,034.65	15,488,663.95	7,203,164.44	53.48
10 Transportation	1,442,774.59	288,554.92	20%	20.00%	53,507.78	330,362.86	1,058,903.95	7.86
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	705,339.46		N/A		8,555.14	0.00	696,784.32	5.17
14 Retirement	3,924,030.79	784,806.16	20%	20.00%	608,828.91	3,315,201.88		
17 Adult Education	280,453.16	98,158.61	35%	35.00%	49,375.78	0.00	231,077.38	1.72
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,244,833.35	0.00	N/A	0.00%	668,001.29	17,332.06	559,500.00	4.15
29 Flexibility	183,504.17	0.00	N/A	0.00%	41,367.34	142,136.83	0.00	0.00
61 Building Reserve	2,443,291.87	0.00	N/A	0.00%	1,373,151.87	152,491.33	917,648.67	6.81
Total of All Funds	33,157,090.43	3,285,929.69			3,043,822.76	19,446,188.91	10,667,078.76	79.19

50 Debt Service								
Tax Jurisdiction								
#1	200,000.00	0.00	20-9-438	0.00%	26,292.95	0.00	173,707.05	1.29



Budget Report
FY 2023
 25 Lewis & Clark
 0488 Helena H S

Submit ID: 0488-22301095

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HELENA HS 9-12 2,647 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	8,952,785.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	718,079.04
D.	At Risk Student	(I-D)	49,525.43
E.	Indian Education For All	(I-E)	61,622.16
F.	American Indian Achievement Gap	(I-F)	33,434.00
G.	Data For Achievement	(I-G)	59,001.63
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	578,286.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	330,302.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,774
B.	BASE Budget Limit	(II-B)	18,037,822.22
C.	Maximum Budget Limit	(II-C)	22,453,665.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,886,880.56
E.	Adopted Budget	(II-E)	22,924,702.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	17,754,146.48
H.	Maximum Budget Limit	(II-H)	22,106,839.22
I.	Highest Budget Without a Vote	(II-I)	22,641,027.04
J.	Highest Budget	(II-J)	22,932,863.39
K.	Highest Voted Amount	(II-K)	291,836.35
L.	Amount Approved on Ballot by Voters	(II-L)	291,836.00
M.	Adopted Budget	(II-M)	22,932,863.04



Budget Report
FY 2023
 25 Lewis & Clark
 0488 Helena H S

Submit ID: 0488-22301095

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)	2,114,410.00
B.	TIF Operating Reserve (962)	(III-B)	0.00
C.	Excess Reserves	(III-C)	0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)	241,034.65
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00
	2. Remaining Fund Balance Available (970b)	(III-D2)	241,034.65
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)	2,355,444.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)	22,932,863.04
	1. BASE Budget Limit	(V-A1)	17,754,146.48
	2. Over-BASE Budget	(V-A2)	5,178,716.56

Funding The BASE Budget:

B.	Direct State Aid	(V-B)	8,952,785.76
	1. Direct State Aid Paid By State	(V-B1)	8,952,785.76
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00
C.	Quality Educator	(V-C)	718,079.04
D.	At Risk Student	(V-D)	49,525.43
E.	Indian Education For All	(V-E)	61,622.16
F.	American Indian Achievement Gap	(V-F)	33,434.00
G.	Data For Achievement	(V-G)	59,001.63
H.	Special Education Allowable Cost Payment	(V-H)	578,286.73
I.	Remaining Fund Balance Available	(V-I)	241,034.65
J.	Non-Levy Revenue and Funding Sources	(V-J)	74,793.16
	1. Actual Non-Levy Revenue	(V-J1)	74,793.16
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00
	3. TIF Applied To BASE Budget	(V-J3)	0.00
	4. Excess Levy BASE	(V-J4)	0.00
K.	Other Non-Levy Revenue and Funding Sources	(V-K)	0.00
L.	BASE Levy Requirements	(V-L)	6,985,583.92
	1. State - Guaranteed Tax Base Aid	(V-L1)	4,961,136.04
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,024,447.88
M.	**Subtotal of BASE Budget Revenue	(V-M)	17,754,146.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)	0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)	0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00
	2. Tuition	(V-O2)	0.00



Budget Report

FY 2023

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-22301095

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00
4.	Oil & Gas Revenues	(V-O4)	0.00
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00
6.	Excess Levy Over-BASE	(V-O6)	0.00
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)	5,178,716.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)	5,178,716.56
Mill Levies:			
R.	District Non-Isolated Mills	(V-R)	0.00
S.	BASE Mills - Elementary	(V-S)	0.00
T.	BASE Mills - High School	(V-T)	15.02
U.	Over-BASE Mills	(V-U)	38.46
1.	District Property Tax Levy Mills	(V-U1)	38.46
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00
V.	Total General Fund Mills	(V-V)	53.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills

** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget



Budget Report

FY 2023

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-22301095

01 General Fund

Adopted Budget	0001	22,932,863.04
Budget Uses		
Expenditure Budget	0002	22,932,863.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Estimated Funding Sources		
Unreserved Fund Balance Reappropriated	0970	241,034.65
Direct State Aid	3110	8,952,785.76
Quality Educator	3111	718,079.04
At Risk Student	3112	49,525.43
Indian Education For All	3113	61,622.16
American Indian Achievement Gap	3114	33,434.00
State Special Education Allowable Cost Payment to Districts	3115	578,286.73
Data For Achievement	3116	59,001.63
State - Guaranteed Tax Base Aid	3120	4,961,136.04
Actual Non-levy Revenue and Funding Sources		
Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,369.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,417.64
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	64,006.44
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Anticipated Non-levy Revenue and Funding Sources - BASE		
Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
BASE Excess Levy Amount	0177	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant State Lands	3448	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00
Anticipated Non-levy Revenue and Funding Sources - Over-BASE		
Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Over-BASE Excess Levy Amount	0178	0.00



Budget Report
FY 2023
25 Lewis & Clark
0488 Helena H S

Submit ID: 0488-22301095

Individual Tuition		1310	0.00
Tuition from School Districts Within State		1320	0.00
Tuition from School Districts Outside State		1330	0.00
State - Tuition for State Placement		3117	0.00
Other Non-levy Revenue			
District Levy - Distribution of Prior Year Protested/Delinquent Taxes		1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts		1118	0.00
Penalties and Interest on Taxes		1190	0.00
Other Revenue		9100	0.00
Residual Equity Transfers In		9710	0.00
Levies			
Mandatory Non-isolated Levy	1110(a)		0.00
BASE Levy	1110(b)	2,024,447.88	
Over-BASE Levy	1110(c)	5,178,716.56	
District Tax Levy		1110	7,203,164.44
Total Estimated Revenues to Fund Adopted Budget		0004	22,932,863.04
Estimated Revenues Exceeding Adopted Budget		0004a	0.00



Budget Report FY 2023

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-22301095

10 Transportation Fund

Adopted Budget	0001	1,442,774.59
Budget Uses		
Expenditure Budget	0002	1,442,774.59
Add To Fund Balance	0003	0.00
Transportation Schedule Data		
On-Schedule	0005	300,329.87
Contingency	0006	30,032.99
Over-Schedule	0011	1,112,411.73
Fund Balance for Budget	TFS48	342,062.70
Operating Reserve	0961	288,554.92
Unreserved Fund Balance Reappropriated	0970	53,507.78
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Reimbursements		
County On-Schedule Transportation Reimbursement	2220	165,181.43
State - On-Schedule Transportation Reimbursement	3210	165,181.43
District Tax Levy	1110	1,058,903.95
District Mills	999	7.86
Total Estimated Revenues to Fund Adopted Budget	0004	1,442,774.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2023

25 Lewis & Clark
0488 Helena H S

Submit ID: 0488-22301095

13 Tuition Fund

Adopted Budget	0001	705,339.46
Budget Uses		
Expenditure Budget	0002	705,339.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,555.14
Unreserved Fund Balance Reappropriated	0970	8,555.14
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	696,784.32
District Mills	999	5.17
Total Estimated Revenues to Fund Adopted Budget	0004	705,339.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2023

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-22301095

14 Retirement Fund

Adopted Budget	0001	3,924,030.79
Budget Uses		
Expenditure Budget	0002	3,924,030.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,393,635.07
Operating Reserve	0961	784,806.16
Unreserved Fund Balance Reappropriated	0970	608,828.91
Estimated Funding Sources		
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,315,201.88
Total Estimated Revenues to Fund Adopted Budget	0004	3,924,030.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report
FY 2023
 25 Lewis & Clark
 0488 Helena H S

Submit ID: 0488-22301095

17 Adult Education Fund

Adopted Budget	0001	280,453.16
Budget Uses		
Expenditure Budget	0002	280,453.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	147,534.39
Operating Reserve	0961	98,158.61
Unreserved Fund Balance Reappropriated	0970	49,375.78
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	231,077.38
District Mills	999	1.72
Total Estimated Revenues to Fund Adopted Budget	0004	280,453.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2023

25 Lewis & Clark

0488 Helena H S

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28 Technology Fund

Adopted Budget	0001	1,244,833.35
Budget Uses		
Expenditure Budget	0002	1,244,833.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	668,001.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	668,001.29
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,332.06
District Tax Levy	1110	559,500.00
District Mills	999	4.15
Total Estimated Revenues to Fund Adopted Budget	0004	1,244,833.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report
FY 2023
 25 Lewis & Clark
 0488 Helena H S

Submit ID: 0488-22301095

29 Flexibility Fund

Adopted Budget	0001	183,504.17
Budget Uses		
Expenditure Budget	0002	183,504.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,367.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,367.34
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	142,136.83
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	183,504.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00



Budget Report FY 2023

25 Lewis & Clark
0488 Helena H S

Submit ID: 0488-22301095

50 Debt Service Fund

#1

Taxable Value		134,658,745.00
Adopted Budget	0001	200,000.00
Budget Uses		
Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,292.95
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,292.95
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	173,707.05
Jurisdiction Mills	999	1.29
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

<u>Issue Type</u>	<u>Amount</u>
High School	200,000.00
Total SID Requirements	200,000.00
Total Debt Service Requirements	200,000.00



Budget Report FY 2023

25 Lewis & Clark
0488 Helena H S

Submit ID: 0488-22301095

61 Building Reserve Fund

Adopted Budget	0001	2,443,291.87
Budget Uses		
Expenditure Budget	0002	2,443,291.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,373,151.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,373,151.87
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	152,491.33
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	750,000.00
Building Reserve Permissive Levy	1110(b)	167,648.67
District Tax Levy	1110	917,648.67
District Mills	999	6.81
Building Reserve Voted Mills	0134	5.57
Building Reserve Permissive Mills	0135	1.24
Total Estimated Revenues to Fund Adopted Budget	0004	2,443,291.87

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
11/05/2013	7,500,000.00	10	612	6,000,000.00	750,000.00	750,000.00
Total						750,000.00

May 2024									
	Elementary General Fund Levy	\$570,000	\$570,000	\$6.28	\$12.56			Permanent	General Operations
	High School General Fund Levy	\$251,500	\$251,500	\$2.52	\$5.05			Permanent	General Operations
	Elementary Building Reserve Levy - ONLY IF THE LEVY FAILS IN 2023	\$2,200,000/yr	\$950,000/yr	\$24.22	\$48.44	\$16.83	\$33.67	10 years	See above
	High School Building Reserve Fund Levy - ONLY IF THE LEVY FAILS IN 2023	\$1,500,000/yr	\$750,000/yr	\$15.04	\$30.08	\$9.15	\$18.31	10 years	See above
	Elementary Technology Levy - ONLY IF THE BUILDING RESERVE LEVY PASSES IN 2023	\$2,015,000/yr	\$1,494,500/yr	\$22.18	\$44.36	\$5.86	\$11.72	10 years	Purchase, rental, repair and maintenance of technological equipment, including computers and computer network access; Associated technical training for school district personnel; 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

