



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

November 8th, 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 10.11.22 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Budget to Actual Reports
 - B. Timeline For Elections
 - C. Fall Enrollment
 - D. Impact of Technology on the General Fund
- VI. BOARD COMMENTS
- VII. ADJOURNMENT



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Board of Trustees – Budget and Finance Committee

Tuesday, October 11th, 2022 – 12:00pm

MINUTES

ATTENDEES

Committee Members:

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

Others:

Rex Weltz, Superintendent
Jane Shawn, HEA President
Karen Odgen, Communications Officer
Barb Ridgway, Chief of Staff
Janelle Mickelson, Business Manager &
District Clerk
Josh McKay, Assistant Superintendent 6-12
Brian Cummings, Assistant Superintendent
K-6
Gary Myers, Director of Educational
Technology
Siobhan Hathorn, Board Chair

I. **CALL TO ORDER**

Committee Chair, Janet Armstrong, called the meeting to order at 12:02 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 09.13.22 Budget and Finance Committee Meeting Minutes.

V. ITEMS FOR INFORMATION/DISCUSSION

A. 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. Mrs. Mickelson mentioned a few areas of concern are paraprofessional salaries in both the elementary and high school general fund. Another area of concern is the water and sewer, and Mrs. Mickelson mentioned she was going to investigate why those numbers are so high. Mrs. Mickelson mentioned that substitute clerical salaries are a concern in the elementary general fund and normally the buildings budget for that amount, but Mrs. Mickelson said that may need to change.

B. Review Revenue Sources in Budgeted Funds

Mrs. Mickelson reviewed revenue sources in budgeted funds with the committee. Mrs. Mickelson pointed out the adopted budget for the general fund in elementary and in high school. The committee reviewed the general fund and the amounts for unreserved fund balance reappropriated, direct state aid, quality educator payment, at risk student payment, Indian education for all, American Indian achievement gap, state special education allowable cost payment to districts, data for achievement, and state-guaranteed tax base aid. Next, Mrs. Mickelson discussed actual non-levy revenue funding sources including interest earnings, other revenue from local sources, and fees-users/resale of supplies. The committee discussed levies including BASE levy, over-BASE levy, and the district tax levy.

Mrs. Mickelson moved on to review the transportation fund with the Budget and Finance Committee. The committee viewed the expenditures budget in the transportation fund for both the elementary and the high school. Mrs. Mickelson reviewed reimbursements including the county on-schedule transportation reimbursement, state on-schedule transportation reimbursement, district tax levy, and district mills.

Mrs. Mickelson reviewed the tuition fund with the committee followed by the retirement fund. Mrs. Mickelson mentioned that the estimated funding source for the tuition fund comes from the district tax levy and the estimated funding sources for the retirement fund comes from county retirement distribution. Next, Mrs. Mickelson reviewed the adult education fund and mentioned that the estimated funding sources come from the district tax levy and district mills.

The committee reviewed the technology fund and the estimated funding sources come from state-technology aid, district tax levy, and district mills. Mrs. Mickelson reviewed the flexibility fund and debt service fund with the committee. The committee concluded by reviewing and discussing the building reserve fund and its estimated funding sources.

C. Technology Levy

Mr. Gary Myers, Director of Educational Technology, gave a presentation on a proposed technology levy. Mr. Myers 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 have 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.

D. Timeline For Elections

The committee was provided a document with proposed election timelines for the high school general fund levy, elementary building reserve levy, high school building reserve levy, elementary general fund levy, elementary technology levy, high school technology levy, and the high school bond levy.

E. Fall Enrollment

The committee did not have enough time left in the meeting to discuss fall enrollment.

VI. BOARD COMMENT

Trustee Luke Muszkiewicz expressed his appreciation for the proposed elections timeline document provided by Mrs. Mickelson and suggested the Budget and Finance Committee review the document and discuss the timeline for elections in greater detail at a future meeting.

VII. ADJOURNMENT

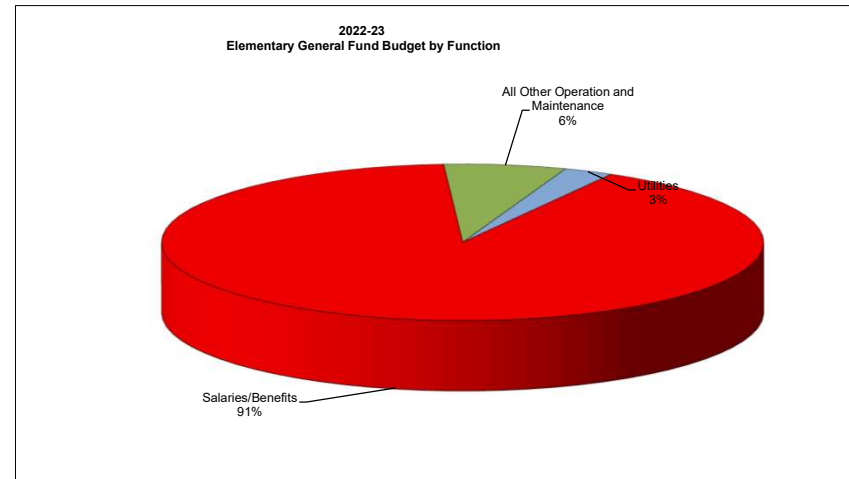
Ms. Armstrong adjourned the meeting at 1:01 p.m.

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 10/31/2022
ELEMENTARY GENERAL FUND**

Account	Beginning	Annual	Year-to-Date	Budget	% Budget
Description	Budget	Budget (after transfers & amendments)	Expended & Encumbered	Balance	Left
Administrative Salaries	\$ 2,528,416	\$ 2,528,416	\$ 2,489,166	\$ 39,250	1.6%
Educator Salaries	20,732,003	20,732,003	20,768,115	(36,112)	-0.2%
Professional Salaries	3,036,032	3,036,032	3,137,672	(101,640)	-3.3%
Technical Salaries	2,198,523	2,198,523	1,727,165	471,358	21.4%
Clerical Salaries	1,276,977	1,276,977	1,254,686	22,291	1.7%
Service Worker Salaries	2,152,317	2,152,317	2,242,343	(90,025)	-4.2%
Para Professional Salaries	2,553,574	2,553,574	2,571,694	(18,120)	-0.7%
Guest Educator Salaries	397,371	396,371	82,345	314,027	79.2%
Substitute Clerical Salaries	1,500	1,500	1,111	389	25.9%
Substitute Service Worker	30,000	30,000	27,916	2,084	6.9%
Substitute Para Salaries	20,000	20,000	17,134	2,866	14.3%
Overtime	22,177	22,177	14,390	7,787	35.1%
Sabbatical Leave Salaries	68,589	68,589	87,180	(18,591)	-27.1%
Coaching Salaries/Stipends	98,550	98,550	84,948	13,602	13.8%
Termination Pay	300,000	300,000	44,318	255,682	85.2%
Admin TSA Employer Match	16,000	16,000	-	16,000	100.0%
Workers' Comp/Benefits	274,380	274,380	205,998	68,381	24.9%
Crafts Benefits	32,000	32,000	17,925	14,075	44.0%
Cell phone stipends	46,305	46,305	11,772	34,533	74.6%
Contracted Services	453,952	452,452	228,597	223,855	49.5%
Gas	308,710	308,710	17,430	291,280	94.4%
Electricity	533,710	533,710	110,245	423,465	79.3%
Water	110,255	110,255	75,294	34,961	31.7%
Sewer	54,490	54,490	23,670	30,820	56.6%
Garbage	41,450	41,450	9,423	32,027	77.3%
Repair and Maintenance	29,495	29,495	20,341	9,154	31.0%
Rental	59,565	59,565	49,122	10,443	17.5%
Instructional Field Trips	13,850	13,850	66	13,784	99.5%
Liability/Other Insurance	265	265	2,238	(1,973)	-744.3%
Postage	15,675	16,175	4,205	11,970	74.0%
Advertising	12,455	12,455	1,587	10,868	87.3%
Printing	173,710	182,710	45,913	136,797	74.9%
Extracurricular Team Travel	400	400	-	400	100.0%
Travel	57,792	57,792	33,715	24,077	41.7%
Professional Development/Meetings	92,010	93,010	11,165	81,845	88.0%
Supplies	1,309,649	1,302,009	225,032	1,076,977	82.7%
Books	74,905	74,905	49,137	25,768	34.4%
Periodicals	27,200	26,840	3,622	23,218	86.5%
Minor Equipment	71,057	71,057	10,084	60,973	85.8%
Major Equipment & Construction	62,000	62,000	-	62,000	100.0%
Dues and Memberships	43,725	43,725	33,922	9,803	22.4%
Contingency	154,461	154,461	-	154,461	
Total Budget	\$ 39,485,494	\$ 39,485,494	35,740,684	\$ 3,744,810	9.5%

Budget Transfers

From	To	Amount	Reason
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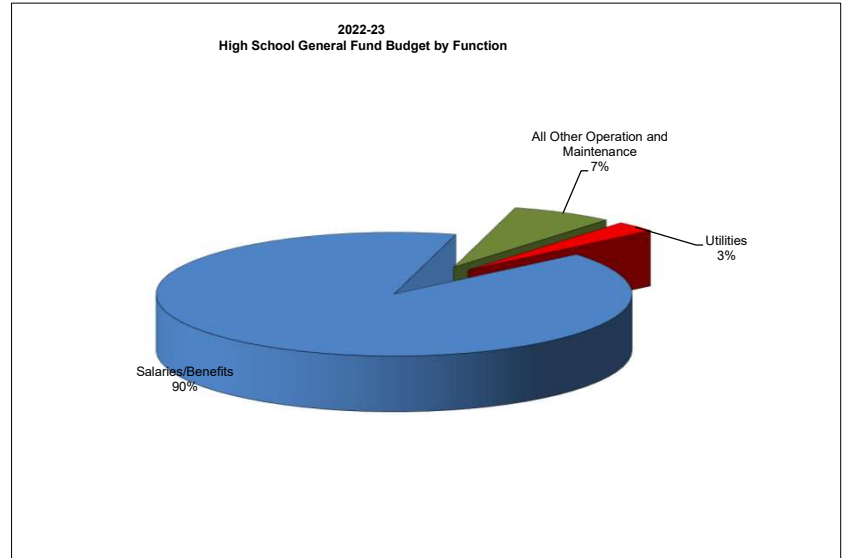


**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 10/31/2022
HIGH SCHOOL GENERAL FUND**

Account	Beginning	Annual Budget	Year-to-Date Expended & Encumbered	Budget Balance	% Budget Left
Description	Budget	(after transfers)	Encumbered	Balance	Left
Administrative Salaries	1,180,050	1,180,050	1,225,823	(45,773)	-3.9%
Educator Salaries	13,023,983	13,023,983	13,046,275	(22,292)	-0.2%
Professional Salaries	1,393,508	1,393,508	1,445,979	(52,471)	-3.8%
Technical Salaries	911,980	911,980	855,694	56,286	6.2%
Clerical Salaries	1,049,091	1,049,091	1,029,412	19,679	1.9%
Service Worker Salaries	941,367	941,367	968,666	(27,298)	-2.9%
Para Professional Salaries	236,601	236,601	281,297	(44,696)	-18.9%
Guest Educator Salaries	387,495	387,495	48,447	339,048	87.5%
Substitute Clerical Salaries	7,800	7,800	5,776	2,024	
Substitute Service Worker	10,000	10,000	13,857	(3,857)	-38.6%
Substitute Para Salaries	11,200	11,200	757	10,443	93.2%
Overtime	22,140	22,140	10,178	11,962	54.0%
Sabbatical Salaries	84,581	84,581	84,581	-	0.0%
Coaching Salaries/Stipends	622,777	622,777	515,217	107,560	17.3%
Administrator TSA Employer Match	10,000	380,000	19,243	360,757	94.9%
Termination Pay	380,000	10,000	-	10,000	100.0%
Workers' Comp/Benefits	138,733	138,733	109,511	29,221	21.1%
Crafts Benefits	16,000	16,000	9,236	6,764	42.3%
Cell phone stipends	23,441	23,441	5,865	17,576	75.0%
Contracted Services	312,505	312,505	122,201	190,304	60.9%
Gas	196,401	196,401	22,729	173,672	88.4%
Electricity	341,261	341,261	67,511	273,750	80.2%
Water	43,265	43,265	33,233	10,032	23.2%
Sewer	33,280	33,280	11,604	21,676	65.1%
Garbage	28,660	28,660	7,695	20,965	73.2%
Repair and Maintenance	27,351	27,351	12,489	14,862	54.3%
Rental	32,034	32,034	16,181	15,853	49.5%
Instructional Field Trips	4,390	4,390	2,227	2,163	49.3%
Liability/Other Insurance	1,500	1,500	-	1,500	100.0%
Postage	18,851	18,851	3,160	15,692	83.2%
Advertising	12,675	12,675	855	11,820	93.3%
Printing	106,886	106,886	10,258	96,628	90.4%
Travel	28,065	251,892	28,983	222,909	88.5%
Professional Development/Meetings	61,194	28,065	19,022	9,043	32.2%
Extracurricular Travel	251,892	61,194	8,326	52,868	86.4%
Supplies	649,425	649,425	162,444	486,981	75.0%
Books	90,615	90,615	11,103	79,512	87.7%
Periodicals	6,723	6,723	750	5,973	88.8%
Minor Equipment	92,018	92,018	12,223	79,795	86.7%
Major Equipment	12,500	12,500	-	12,500	100.0%
Dues and Memberships	34,385	34,385	23,679	10,706	31.1%
Contingency	96,242	96,242	-	96,242	100.0%
total budget	\$ 22,932,863	\$ 22,932,863	\$ 20,252,484	\$ 2,680,379	11.7%

Budget Transfers

From	To	Amount	Reason
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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



Fall Student Count For ANB Summary By District

October 3, 2022 Enrollment

County:	25 Lewis & Clark	School Year:	2022-2023
District:	0487 Helena Elem	Budget Unit:	E1 M1

SCHOOLS IN THIS DISTRICT

0651	Jefferson School
0654	Central School
0655	Broadwater School
0656	Hawthorne School
0657	Bryant School
0662	Kessler Elementary School
0663	Warren School
1461	Jim Darcy School
1477	Smith School
1478	Rossiter School
1582	Four Georgians School
1614	Helena Middle School
1615	C R Anderson Middle Schl

TOTAL STUDENT COUNT FOR ANB BY GRADE - DISTRICT

Grade	<u>Fall Students</u>
Kindergarten Full E1	536 535 *
1st Grade E1	664
2nd Grade E1	573
3rd Grade E1	600
4th Grade E1	589
5th Grade E1	560 559 *
6th Grade E1	601
E1 Total	<u>4,123</u> 4,121
7th Grade M1	564
8th Grade M1	612
M1 Total	<u>1,176</u>
District Total:	<u>5,299</u> 5,297

* - waiting for the OPI to correct

* Used to calculate FY2023-2024 budget limits



Fall Student Count For ANB Summary By District

October 3, 2022 Enrollment

PART-TIME STUDENTS - DISTRICT

	Not Counted For ANB < 180 hrs/yr	Parttime Count 180-359 hrs/yr	Parttime Count 360-539 hrs/yr	Parttime Count 540-719 hrs/yr
Transition 1st - 6 Grades E1 Fall	0	63	0	0
7-8 Grade M1 Fall	1	15	0	0

Students who turned 19 on or before September 10, 2022 are not included in part-time students counted for ANB, unless the student meets the requirements for inclusion as stated in 20-9-311 (7)(c).

Student Achievement Gap

American Indian Students Counted For The FY2024 American Indian Achievement Gap Payment 356

* Used to calculate FY2023-2024 budget limits



Fall Student Count For ANB Summary By District

October 3, 2022 Enrollment

County:	25 Lewis & Clark	School Year:	2022-2023
District:	0488 Helena H S	Budget Unit:	H1

SCHOOLS IN THIS DISTRICT

0661	Helena High School
1547	Capital High School

TOTAL STUDENT COUNT FOR ANB BY GRADE - DISTRICT

Grade	Fall Students
9th Grade H1	664
10th Grade H1	648
11th Grade H1	633
12th Grade H1	567
H1 Total	2,512
District Total:	2,512

PART-TIME STUDENTS - DISTRICT

		Not Counted For ANB < 180 hrs/yr	Parttime Count 180-359 hrs/yr	Parttime Count 360-539 hrs/yr	Parttime Count 540-719 hrs/yr
9-12 Grade H1	Fall	14	1	6	1

Students who turned 19 on or before September 10, 2022 are not included in part-time students counted for ANB, unless the student meets the requirements for inclusion as stated in 20-9-311 (7)(c).

OTHER STUDENT COUNTS FOR ANB - DISTRICT

Student Count Type	Fall	Winter	Spring
MT Youth Challenge H1	5	0	0

Student Achievement Gap

American Indian Students Counted For The FY2024 American Indian Achievement Gap Payment 132

* Used to calculate FY2023-2024 budget limits

PRELIMINARY GENERAL FUND BUDGET PROJECTIONS BASED ON FALL ENROLLMENT COUNTS

School	October	Adjustments for Part-time	Adjusted October 2022 Enrollment	Adjusted	Change From PY
	2022 Enrollment			October 2021 Enrollment	
Broadwater	253		253.00	235.00	18.00
Bryant	291		291.00	255.00	36.00
Central	319		319.00	291.00	28.00
Hawthorne	256	-40.50	215.50	204.75	10.75
Jefferson	253		253.00	255.00	-2.00
Kessler	238		238.00	229.00	9.00
Rossiter	390		390.00	419.00	-29.00
Smith	290		290.00	268.00	22.00
Four G's	455		455.00	457.00	-2.00
Jim Darcy	471		471.00	473.00	-2.00
Warren	304		304.00	308.00	-4.00
HMS-6th	235	-6.75	228.25	224.25	4.00
CRA-6th	366		366.00	336.00	30.00
Total Elementary	4121		4073.75	3955.00	118.75
HMS-7th & 8th	478	-12.25	465.75	499.50	-33.75
CRA-7th & 8th	698		698.00	720.00	-22.00
Total Middle School	1176		1163.75	1219.50	-55.75
Total Elementary District					63.00
CHS	1436	-7.25	1428.75	1346.25	82.50
HHS	1076	-13.25	1062.75	1100.75	-38.00
Total High School District	2512	-20.5	2491.50	2447.00	44.50

	ANB		
	Elementary	Middle School	High School
FY2024 Projected Based on Fall Count	4233	1209	2589
FY2023	4117	1266	2517
FY2022	4043	1232	2658
3 yr average	4131	1236	2588

PRELIMINARY GENERAL FUND BUDGET PROJECTIONS BASED ON FALL ENROLLMENT COUNTS

PROJECTED BUDGET BASED ON FALL ENROLLMENT COUNTS

	Elementary			High School		
	FY 2023	Projected 2024	Change	FY 2023	Projected 2024	Change
BASE (Minimum) Budget:	31,609,613.88	32,636,345.29	1,026,731.41	17,754,146.48	17,889,620.99	135,474.51
Maximum Budget:	39,485,494.76	40,758,219.64	1,272,724.88	22,106,839.22	22,274,292.66	167,453.44
Highest Budget Without a Vote:	39,325,192.48	40,351,923.89	1,026,731.41	22,641,027.04	22,776,501.55	135,474.51
Highest Budget With a Vote:	39,485,494.76	40,758,219.64	1,272,724.88	22,932,863.99	22,953,310.67	20,446.68
Highest Voted Amount:	160,302.28	406,295.75		291,836.95	176,809.12	
Adopted Budget	39,485,494.48			22,932,863.04		

	Elementary		High School	
Increase/(Decrease) - No Vote	866,429	2.19%	(156,361.49)	-0.68%
Increase/(Decrease) - Vote	1,272,725	3.22%	20,447.63	0.09%
Estimated Increase/(Decrease) in Mills	3.31		1.31	
Estimated Impact on \$100,000 Home:	\$4.50		\$2.73	
Estimated Impact on \$200,000 Home:	\$8.99		\$5.45	