



Board of Trustees – Budget and Finance Committee

December 13th, 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 11.08.22 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Budget to Actual Reports
 - B. Any Known Future Impacts to the Budget
 - C. HS ANB Numbers Update
 - D. Spring Levies Discussion
- VI. BOARD COMMENTS
- VII. ADJOURNMENT



Board of Trustees Budget and Finance Committee

Tuesday, November 8th, 2022 – 12:00pm

MINUTES

ATTENDEES

Trustees:

Janet Armstrong, Committee Chair
Kay Satre, Committee Member
Terry Beaver, Committee Member
Siobhan Hathorn, Board Chair

Others:

Lona Carter, School Health Grant Facilitator
Jane Shawn, HEA President
Keri Mizell, Human Resources Director
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
Kaitlyn Hess, Assessment and Federal
Programs
Joslyn Davidson, Curriculum Administrator
Erin Maxwell, Ray Bjork Learning Center
Coordinator
Karen Ogden, Communications Officer

I. **CALL TO ORDER**

Committee Chair, Janet Armstrong, called the meeting to order at 12:00 p.m.

II. GENERAL PUBLIC COMMENT

There was no general public comment.

III. REVIEW OF AGENDA

No changes were made to the agenda.

IV. APPROVAL OF MINUTES

The committee reviewed and approved the 10.11.22 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 and answered any questions the trustees had about the information presented. The committee moved on to discuss a proposed timeline for elections.

B. Timeline For Elections

Mrs. Mickelson presented a proposed elections timeline. In May 2023 the proposal is to run a High School General Fund Levy, an Elementary Building Reserve Levy, and a High School Building Reserve Levy. In May 2024 it is suggested that we run an Elementary General Fund Levy, a High School General Fund Levy, an Elementary Building Reserve Levy (only if the levy fails in 2023), a High School Building Reserve Fund Levy (only if the levy fails in 2023), an Elementary Technology Levy (only if the building reserve levy passes in 2023), and a High School Technology Levy (only if the building reserve levy passes in 2023). In May 2025 the proposal is to run an Elementary Technology Levy (only if it wasn't proposed in 2024), a High School Technology Levy (only if it wasn't proposed in 2024), and a High School Bond Levy (only if the technology levy isn't proposed). In May 2026 it is proposed to run a High School Bond Levy (if it wasn't proposed in 2025 or if it failed). The committee had a robust discussion about the timeline for elections and reviewed the estimated proposal amount, estimated dollar increase, impact on a \$100,000 home, the impact on a \$200,000 home, the current impact on a \$200,000 home, the current impact on a \$200,000 home, the duration, and the uses of funds for each proposed levy.

C. Fall Enrollment

Mr. Josh McKay, Assistant Superintendent 6-12, reviewed fall enrollment numbers with the Budget and Finance Committee. The committee was provided with documents that displayed the fall student count for ANB by district and the preliminary general fund budget projections based on fall enrollment counts. The committee discussed that if the fall enrollment numbers hold true in the spring, then our budgets would be running off of current ANB instead of the three-year average ANB, which means our current ANB calculation is higher than our three-year average. This has not been the case for many years.

D. Impact of Technology on the General Fund

The committee had a robust discussion about technology including classroom technology costs, safety and security technology costs, and licensing costs required to keep our technology running. The committee discussed the current technology levy does not cover all these expenses. If the district ran a safety and security levy, portions of that would also be classified under technology such as licensing for safety and security components and replacement cycles for cameras and door locks. The committee discussed that the current technology levy does not have a termination date, however, if we run a new technology levy and it passes, then it is limited to ten years. If we run a new technology levy and it does not pass, then we would be able to keep the current technology levy that does not have a termination date. The committee discussed what funds are being covered by the interlocal fund that used to be covered by the general fund.

The Budget and Finance Committee concluded by discussing that our budget consists of 97% dedicated to salaries and benefits while utilities is 4% which adds up to more than our budget (101%). Hence the need to find ways to lower the budget.

VI. BOARD COMMENT

There were no further board comments.

VII. ADJOURNMENT

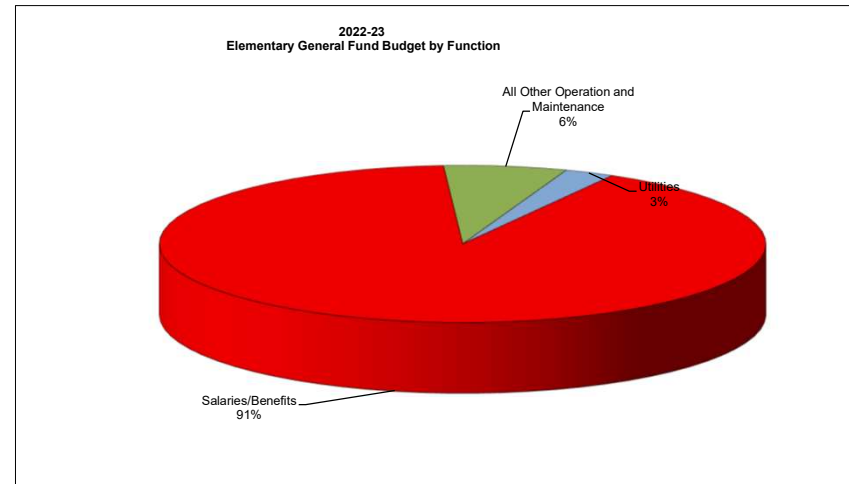
Ms. Armstrong adjourned the meeting at 12:58 p.m.

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 11/30/2022
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	\$ 2,437,080	\$ 91,335	3.6%
Educator Salaries	20,732,003	20,732,003	20,876,320	(144,317)	-0.7%
Professional Salaries	3,036,032	3,036,032	3,137,356	(101,324)	-3.3%
Technical Salaries	2,198,523	2,198,523	1,725,073	473,450	21.5%
Clerical Salaries	1,276,977	1,276,977	1,240,833	36,144	2.8%
Service Worker Salaries	2,152,317	2,152,317	2,217,037	(64,719)	-3.0%
Para Professional Salaries	2,553,574	2,553,574	2,540,277	13,298	0.5%
Guest Educator Salaries	397,371	396,371	137,280	259,091	65.4%
Substitute Clerical Salaries	1,500	1,500	2,869	(1,369)	-91.3%
Substitute Service Worker	30,000	30,000	29,628	372	1.2%
Substitute Para Salaries	20,000	20,000	28,955	(8,955)	-44.8%
Overtime	22,177	22,177	22,218	(41)	-0.2%
Sabbatical Leave Salaries	68,589	68,589	68,277	312	0.5%
Coaching Salaries/Stipends	98,550	98,550	73,826	24,724	25.1%
Termination Pay	300,000	300,000	45,099	254,901	85.0%
Admin TSA Employer Match	16,000	16,000	-	16,000	100.0%
Workers' Comp/Benefits	274,380	274,380	207,032	67,347	24.5%
Crafts Benefits	32,000	32,000	20,555	11,445	35.8%
Cell phone stipends	46,305	46,305	11,796	34,509	74.5%
Contracted Services	453,952	452,452	244,558	207,894	45.9%
Gas	308,710	308,710	32,215	276,495	89.6%
Electricity	533,710	533,710	153,998	379,712	71.1%
Water	110,255	110,255	90,622	19,633	17.8%
Sewer	54,490	54,490	30,904	23,586	43.3%
Garbage	41,450	41,450	12,999	28,451	68.6%
Repair and Maintenance	29,495	29,495	21,255	8,240	27.9%
Rental	59,565	59,565	53,884	5,681	9.5%
Instructional Field Trips	13,850	13,850	577	13,273	95.8%
Liability/Other Insurance	265	265	2,314	(2,049)	-773.3%
Postage	15,675	16,175	4,697	11,478	71.0%
Advertising	12,455	12,455	1,587	10,868	87.3%
Printing	173,710	182,710	66,442	116,268	63.6%
Extracurricular Team Travel	400	400	368	32	8.0%
Travel	57,792	57,792	33,794	23,998	41.5%
Professional Development/Meetings	92,010	93,010	12,130	80,880	87.0%
Supplies	1,309,649	1,302,009	254,798	1,047,211	80.4%
Books	74,905	91,373	61,884	29,489	32.3%
Periodicals	27,200	26,840	3,781	23,059	85.9%
Minor Equipment	71,057	71,057	11,408	59,649	83.9%
Major Equipment & Construction	62,000	62,000	-	62,000	100.0%
Dues and Memberships	43,725	43,725	34,437	9,288	21.2%
Contingency	154,461	137,993	-	137,993	
Total Budget	\$39,485,494	\$ 39,485,494	35,950,165	\$ 3,535,330	9.0%

Budget Transfers

From	To	Amount	Reason
Superintendent Contingency	Elementary Schools	\$16,468	K-5 Library Supplement

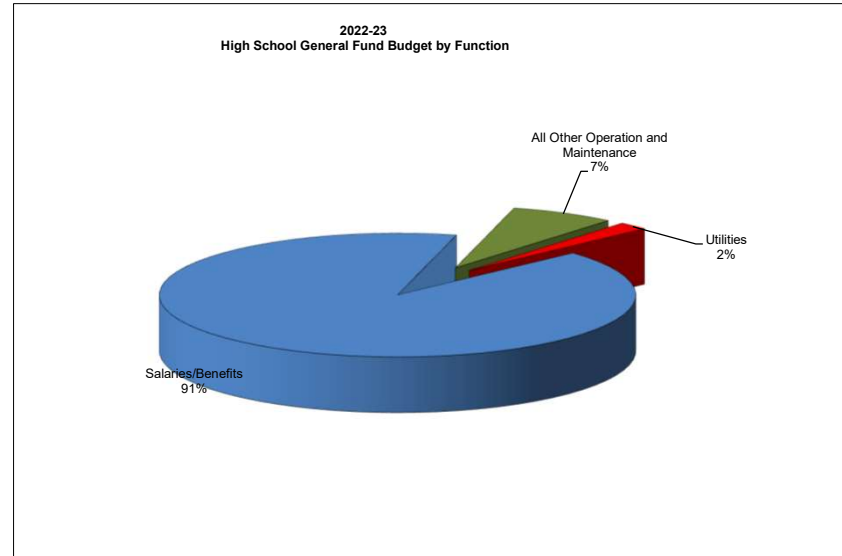


HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 11/30/2022
HIGH SCHOOL GENERAL FUND

Account	Beginning	Annual Budget	Year-to-Date Expended &	Budget	% Budget
Description	Budget	(after transfers)	Encumbered	Balance	Left
Administrative Salaries	1,180,050	1,180,050	1,228,161	(48,111)	-4.1%
Educator Salaries	13,023,983	13,023,983	13,122,300	(98,317)	-0.8%
Professional Salaries	1,393,508	1,393,508	1,444,271	(50,763)	-3.6%
Technical Salaries	911,980	911,980	858,286	53,694	5.9%
Clerical Salaries	1,049,091	1,049,091	1,046,595	2,496	0.2%
Service Worker Salaries	941,367	941,367	954,562	(13,195)	-1.4%
Para Professional Salaries	236,601	236,601	289,452	(52,851)	-22.3%
Guest Educator Salaries	387,495	387,495	82,765	304,730	78.6%
Substitute Clerical Salaries	7,800	7,800	5,776	2,024	
Substitute Service Worker	10,000	10,000	16,912	(6,912)	-69.1%
Substitute Para Salaries	11,200	11,200	1,345	9,855	88.0%
Overtime	22,140	22,140	14,096	8,044	36.3%
Sabbatical Salaries	84,581	84,581	84,581	-	0.0%
Coaching Salaries/Stipends	622,777	622,777	539,587	83,190	13.4%
Administrator TSA Employer Match	10,000	10,000		10,000	100.0%
Termination Pay	380,000	380,000	19,374	360,626	94.9%
Workers' Comp/Benefits	138,733	138,733	109,446	29,287	21.1%
Crafts Benefits	16,000	16,000	10,653	5,347	33.4%
Cell phone stipends	23,441	23,441	5,961	17,480	74.6%
Contracted Services	312,505	312,505	123,932	188,573	60.3%
Gas	196,401	196,401	33,796	162,604	82.8%
Electricity	341,261	341,261	98,331	242,930	71.2%
Water	43,265	43,265	38,890	4,375	10.1%
Sewer	33,280	33,280	16,118	17,162	51.6%
Garbage	28,660	28,660	10,179	18,481	64.5%
Repair and Maintenance	27,351	27,351	14,216	13,135	48.0%
Rental	32,034	32,034	16,611	15,423	48.1%
Instructional Field Trips	4,390	4,390	4,503	(113)	-2.6%
Liability/Other Insurance	1,500	1,500	41	1,459	97.2%
Postage	18,851	18,851	5,805	13,046	69.2%
Advertising	12,675	12,675	855	11,820	93.3%
Printing	106,886	106,886	22,341	84,545	79.1%
Travel	28,065	28,065	20,720	7,345	26.2%
Professional Development/Meetings	61,194	61,194	8,975	52,219	85.3%
Extracurricular Travel	251,892	251,892	99,154	152,738	60.6%
Supplies	649,425	649,425	200,675	448,750	69.1%
Books	90,615	90,615	14,904	75,711	83.6%
Periodicals	6,723	6,723	836	5,887	87.6%
Minor Equipment	92,018	92,018	12,662	79,356	86.2%
Major Equipment	12,500	12,500	-	12,500	100.0%
Dues and Memberships	34,385	34,385	23,808	10,577	30.8%
Contingency	96,242	96,242	-	96,242	100.0%
total budget	\$ 22,932,863	\$ 22,932,863	\$ 20,601,475	\$ 2,331,388	10.2%

Budget Transfers

From	To	Amount	Reason
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PROPOSED ELECTIONS TIMELINE

Election	Proposal	Estimated Proposal Amount	Estimated Dollar Increase	Impact on \$100,000 Home	Impact on \$200,000 Home	Current Impact on \$100,000 Home	Current Impact on \$200,000 Home	Duration	Uses of Funds
<u>May 2023</u>									
	Elementary School General Fund Levy	\$248,910	\$248,910	\$2.74	\$5.48			Permanent	General Operations
	Elementary Building Reserve Levy	\$2,700,000/yr	\$1,450,000/yr	\$29.73	\$59.45	\$13.76	\$27.51	20 years	Construction, equipping, enlarging, maintenance of school buildings and land.
	High School Building Reserve Levy	\$1,500,000/yr	\$750,000/yr	\$15.04	\$30.08	\$7.52	\$15.04	20 years	See above
<u>May 2024</u>									
	Elementary General Fund Levy	\$465,907	\$465,907	\$5.13	\$10.26			Permanent	General Operations
	Elementary Building Reserve Levy - ONLY IF THE LEVY FAILS IN 2023	\$2,700,000/yr	\$1,450,000/yr	\$29.73	\$59.45	\$13.76	\$27.51	20 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	\$7.52	\$15.04	20 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	\$5.72	\$11.45	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
	High School Technology Levy - ONLY IF THE BUILDING RESERVE LEVY PASSES IN 2023	\$1,085,000/yr	\$525,500/yr	\$10.88	\$21.76	\$5.60	\$11.21	10 years	See above

Elementary Voted Building Reserve Safety and Security Levy - ONLY IF THE BUILDING RESERVE LEVY PASSES IN 2023	\$2,000,000/yr	\$2,000,000/yr	\$22.02	\$44.04	N/A	N/A	No Limit	School and student safety and security expenditures as stated on the ballot. Including: planning for improvements to and maintenance of school and student safety, including but not limited to the cost of staffing for or services provided by architects, engineers, school resource officers, counselors, and other staff or consultants assisting the district with improvements to school and student safety and security; programs to support school and student safety and security, including but not limited to active shooter training, threat assessments, and restorative justice; installing or updating locking mechanisms and ingress and egress systems at public school access points, including but not limited to systems for exterior egress doors and interior passageways and rooms, using contemporary technologies; installing or updating bullet-resistant windows and barriers; and; installing or updating emergency response systems using contemporary technologies.
High School Voted Building Reserve Safety and Security Levy - ONLY IF THE BUILDING RESERVE LEVY PASSES IN 2023	\$1,200,000/yr	\$1,200,000/yr	\$12.03	\$24.06	N/A	N/A	No Limit	See above

May 2025

Elementary Technology Levy - ONLY IF IT WASN'T PROPOSED IN 2024	\$2,015,000/yr	\$1,494,500/yr	\$22.18	\$44.36	\$5.72	\$11.45	10 years	See above
High School Technology Levy - ONLY IF IT WASN'T PROPOSED IN 2024	\$1,085,000/yr	\$525,500/yr	\$10.88	\$21.76	\$5.60	\$11.21	10 years	See above
Elementary Voted Building Reserve Safety and Security Levy - ONLY IF IT WASN'T PROPOSED IN 2024	\$2,000,000/yr	\$2,000,000/yr	\$22.02	\$44.04	N/A	N/A	No Limit	See above

High School Voted Building Reserve Safety and Security Levy - ONLY IF IT WASN'T PROPOSED IN 2024	\$1,200,000/yr	\$1,200,000/yr	\$12.03	\$24.06	N/A	N/A	No Limit	See above
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May 2026

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