



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

March 14th, 2023 – 12:00p.m.

Lincoln Center

1325 Poplar St., Helena, MT, 59601

and via TEAMS

Members of the public are able to attend remotely by clicking here:

[Click here to join the meeting](#)

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 02.14.23 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Budget to Actual Reports
 - B. Preliminary Budget Data Sheets
 - C. Tentative Proposed Ballot Language
 - Elementary General Fund Levy
 - Elementary Building Reserve Proposition
 - High School Building Reserve Proposition
- VI. BOARD COMMENTS
- VII. ADJOURNMENT



The Helena Public Schools educate, engage, and empower each student to maximize his or her individual potential with the knowledge, skills and character essential to being a responsible citizen and life-long learner.

Board of Trustees
Budget and Finance Committee
Lincoln Campus
And via Microsoft Teams
Tuesday, February 14th, 2023 – 12:00pm

MINUTES

ATTENDEES

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

Others:
Rex Weltz, Superintendent
Jane Shawn, HEA President
Keri Mizell, Human Resources Director
Karen Ogden, Communications Officer
Janelle Mickelson, Business Manager & District Clerk
Brian Cummings, Assistant Superintendent K-5
Gary Myers, Director of Educational Technology
Joslyn Davidson, Curriculum Administrator
Candice Delvaux, Executive Assistant
Kaitlyn Hess, Assessment and Federal Programs
Lona Carter, School Health Grant Facilitator
Barb Ridgway, Chief of Staff
Todd Verrill, Facilities Director
Erin Maxwell, RBLC Principal
Josh McKay, Assistant Superintendent 6-12
Kellie Boedecker, Broadwater Principal

I. CALL TO ORDER

Committee Chair, Janet Armstrong, called the meeting to order at 12:03 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 01.10.23 Budget and Finance Committee Meeting Minutes.

V. ITEMS FOR INFORMATION/DISCUSSION

A. Budget to Actual Reports

Mrs. Janelle Mickelson, Business Manager and District Clerk for Helena Public Schools, reviewed the budget to actual reports for the elementary general fund and high school general fund with the Budget and Finance Committee.

B. Five-Year Budget Forecast

The committee reviewed the five-year budget forecast. The committee discussed that the five-year budget forecast has been updated with the spring count ANB numbers and with these numbers inputted the budget projection for 2024 was as expected. The five-year budget forecast includes projected wages, as well as projected budget for both the elementary and the high school. The committee also had the data for the methodology behind the recap which includes methodology to calculate ANB, the methodology to calculate budget authority limits, and the methodology to calculate expenditure budgets.

Ms. Janelle Mickelson, Business Manager, discussed that based on the spring count the deficit for next year in the elementary would be about \$300,000 less. After the spring count the deficit in the high school is about the same.

Superintendent Rex Weltz reviewed with the Budget and Finance Committee the presentation he would be giving the full Board of Trustees this evening at the full Board meeting. Superintendent Weltz will be discussing the general fund for Elementary K-8 and High School 9-12 and will review general fund expenditures for day-to-day activities. Superintendent Weltz will then review the Elementary 5-Year Forecast, and the High School 5-Year Forecast and will conclude his presentation by reviewing next steps to balance the general fund budgets by 2025.

VI. BOARD COMMENT

Trustee Terry Beaver asked if we know why some high school students are dropping out and if there is anything we can do to retain them. Superintendent Weltz mentioned that counselors and administrators connect with these students and know their stories and our team is working on strategies to keep these students engaged and offering alternative programming for them within our settings such as Access to Success to encourage them to graduate. Our Title Program team and Social Services Coordinator assist students who are in transition and give them the support they need to succeed.

VII. ADJOURNMENT

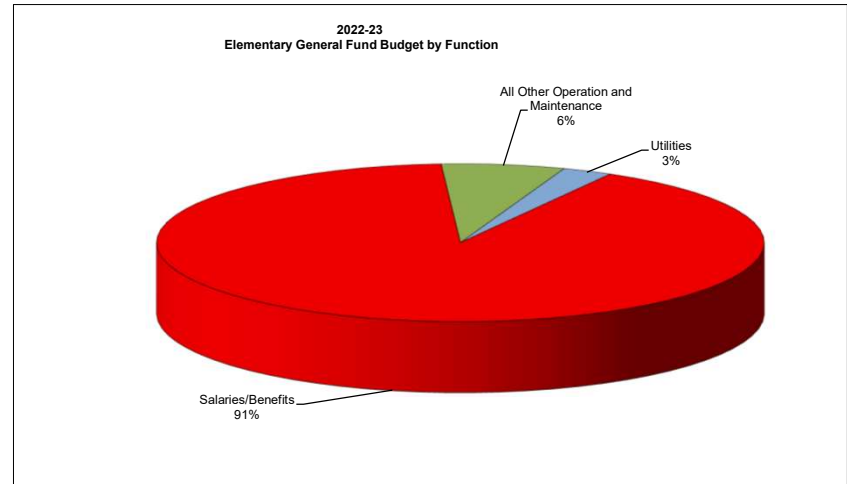
Trustee Janet Armstrong adjourned the meeting at 12:26 p.m.

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 2/28/2023
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	\$ 2,438,857	\$ 89,559	3.5%
Educator Salaries	20,732,003	20,732,003	21,085,792	(353,789)	-1.7%
Professional Salaries	3,036,032	3,036,032	3,097,203	(61,171)	-2.0%
Technical Salaries	2,198,523	2,198,523	1,731,098	467,425	21.3%
Clerical Salaries	1,276,977	1,276,977	1,256,418	20,559	1.6%
Service Worker Salaries	2,152,317	2,152,317	2,217,548	(65,231)	-3.0%
Para Professional Salaries	2,553,574	2,553,574	2,528,336	25,238	1.0%
Guest Educator Salaries	397,371	396,371	290,638	105,734	26.7%
Substitute Clerical Salaries	1,500	1,500	6,797	(5,297)	-353.2%
Substitute Service Worker	30,000	30,000	42,604	(12,604)	-42.0%
Substitute Para Salaries	20,000	20,000	52,097	(32,097)	-160.5%
Overtime	22,177	22,177	41,293	(19,116)	-86.2%
Sabbatical Leave Salaries	68,589	68,589	73,362	(4,773)	-7.0%
Coaching Salaries/Stipends	98,550	98,550	75,397	23,153	23.5%
Termination Pay	300,000	300,000	54,856	245,144	81.7%
Admin TSA Employer Match	16,000	16,000	9,485	6,515	40.7%
Workers' Comp/Benefits	274,380	274,380	210,672	63,707	23.2%
Crafts Benefits	32,000	32,000	23,199	8,801	27.5%
Cell phone stipends	46,305	46,305	23,162	23,143	50.0%
Contracted Services	453,952	497,452	300,362	197,090	39.6%
Gas	308,710	308,710	176,310	132,400	42.9%
Electricity	533,710	533,710	354,984	178,726	33.5%
Water	110,255	110,255	105,224	5,031	4.6%
Sewer	54,490	54,490	39,006	15,484	28.4%
Garbage	41,450	41,450	23,407	18,043	43.5%
Repair and Maintenance	29,495	29,495	39,514	(10,019)	-34.0%
Rental	59,565	59,565	67,154	(7,589)	-12.7%
Instructional Field Trips	13,850	13,850	2,346	11,504	83.1%
Liability/Other Insurance	265	265	2,314	(2,049)	-773.3%
Postage	15,675	16,175	8,638	7,537	46.6%
Advertising	12,455	12,455	1,835	10,620	85.3%
Printing	173,710	182,710	116,248	66,462	36.4%
Extracurricular Team Travel	400	400	368	32	8.0%
Travel	57,792	57,792	41,012	16,779	29.0%
Professional Development/Meetings	92,010	93,010	26,060	66,950	72.0%
Supplies	1,309,649	1,257,009	374,482	882,527	70.2%
Books	74,905	91,373	73,540	17,833	19.5%
Periodicals	27,200	26,840	9,686	17,154	63.9%
Minor Equipment	71,057	71,057	13,365	57,692	81.2%
Major Equipment & Construction	62,000	62,000	-	62,000	100.0%
Dues and Memberships	43,725	43,725	38,950	4,775	10.9%
Contingency	154,461	137,993	-	137,993	
Total Budget	\$ 39,485,494	\$ 39,485,494	37,073,618	\$ 2,411,876	6.1%

Budget Transfers

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

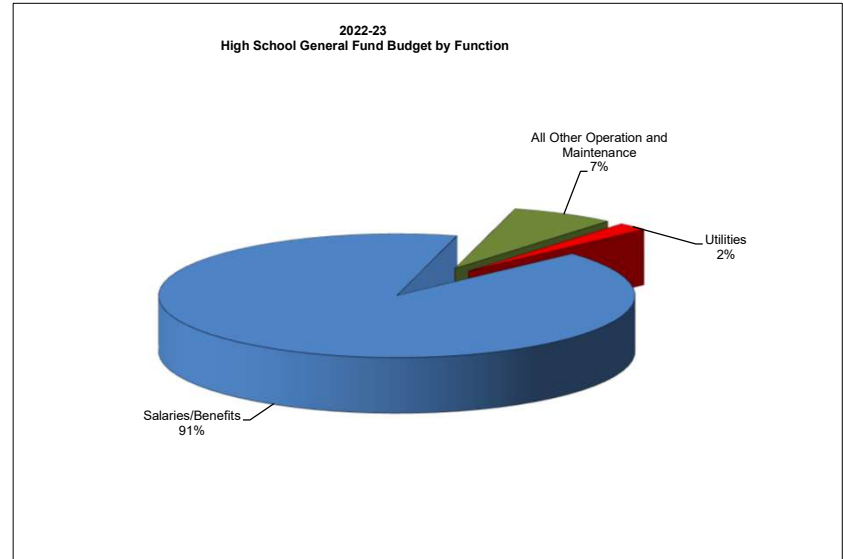


**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 2/28/2023
HIGH SCHOOL GENERAL FUND**

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	1,253,802	(73,753)	-6.2%
Educator Salaries	13,023,983	13,023,983	13,229,017	(205,034)	-1.6%
Professional Salaries	1,393,508	1,393,508	1,440,120	(46,612)	-3.3%
Technical Salaries	911,980	911,980	870,143	41,837	4.6%
Clerical Salaries	1,049,091	1,049,091	1,043,629	5,461	0.5%
Service Worker Salaries	941,367	941,367	964,956	(23,589)	-2.5%
Para Professional Salaries	236,601	236,601	272,595	(35,994)	-15.2%
Guest Educator Salaries	387,495	387,495	157,874	229,621	59.3%
Substitute Clerical Salaries	7,800	7,800	11,638	(3,838)	
Substitute Service Worker	10,000	10,000	24,787	(14,787)	-147.9%
Substitute Para Salaries	11,200	11,200	2,431	8,769	78.3%
Overtime	22,140	22,140	22,096	44	0.2%
Sabbatical Salaries	84,581	84,581	94,373	(9,792)	-11.6%
Coaching Salaries/Stipends	622,777	622,777	641,045	(18,269)	-2.9%
Administrator TSA Employer Match	10,000	10,000	11,115	(1,115)	-11.2%
Termination Pay	380,000	380,000	29,713	350,287	92.2%
Workers' Comp/Benefits	138,733	138,733	112,098	26,634	19.2%
Crafts Benefits	16,000	16,000	12,076	3,924	24.5%
Cell phone stipends	23,441	23,441	11,677	11,764	50.2%
Contracted Services	312,505	332,505	196,756	135,749	40.8%
Gas	196,401	196,401	118,159	78,242	39.8%
Electricity	341,261	341,261	231,192	110,069	32.3%
Water	43,265	43,265	46,504	(3,239)	-7.5%
Sewer	33,280	33,280	22,804	10,476	31.5%
Garbage	28,660	28,660	17,433	11,227	39.2%
Repair and Maintenance	27,351	27,351	24,602	2,749	10.1%
Rental	32,034	32,034	17,621	14,413	45.0%
Instructional Field Trips	4,390	4,390	8,822	(4,432)	-101.0%
Liability/Other Insurance	1,500	1,500	41	1,459	97.2%
Postage	18,851	18,851	8,224	10,627	56.4%
Advertising	12,675	12,675	967	11,708	92.4%
Printing	106,886	106,886	52,851	54,034	50.6%
Travel	28,065	28,065	22,542	5,523	19.7%
Professional Development/Meetings	61,194	61,194	18,300	42,893	70.1%
Extracurricular Travel	251,892	251,892	192,884	59,008	23.4%
Supplies	649,425	629,425	308,915	320,509	50.9%
Books	90,615	90,615	22,978	67,637	74.6%
Periodicals	6,723	6,723	939	5,784	86.0%
Minor Equipment	92,018	93,018	15,878	77,140	82.9%
Major Equipment	12,500	12,500	-	12,500	100.0%
Dues and Memberships	34,385	34,385	26,353	8,032	23.4%
Contingency	96,242	95,242	-	95,242	100.0%
total budget	\$ 22,932,863	\$ 22,932,863	\$ 21,559,952	\$ 1,372,911	6.0%

Budget Transfers

From	To	Amount	Reason
Superintendent Contingency	Project For Alternative Learni	\$1,000	Tables





PRELIMINARY BUDGET DATA SHEET

FY 2024

Pre-Session Including HB15 Inflationary Increases

County: 25 Lewis & Clark

District: 0487 Helena Elem

NOTE: Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2024 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding.

1. Certified ANB	FY 2024			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
E1 HELENA K-6	4,233	512,463.00	25,172,805.60 +	4,131	501,011.00	24,568,639.20
M1 HELENA 7-8	1,204	206,077.00	9,118,162.00 +	1,234	211,801.00	9,341,377.00
2. * Direct State Aid						15,649,249.89
3. Quality Educator						1,505,668.61
4. At Risk Student						151,906.94
5. * Indian Education For All						129,998.67
6. American Indian Achievement Gap						83,660.00
7. * Data For Achievement						124,452.93
8. Special Education Funding (FY 2024):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Special Education Block Grant Eligibility Status						Yes
Special Education Block Grant Rates Per Current ANB						
Instructional Block Grant Rate [IBG]						154.21
Related Services Block Grant Rate [RSBG]						51.40
Threshold to Determine Disproportionate Costs						2.933368958
Special Education Allowable Cost Payments						
* a.	Instructional Block Grant Entitlement [IBG rate X Current Year ANB]					838,439.77
* b.	Related Services Block Grant Entitlement [RSBG rate X Current Year ANB]					279,461.80
c.	Reimbursement for Disproportionate Costs - See Page 2.					936,621.64
* d.	Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]					2,054,523.21
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)					N/A
Required Local Match						
* f(i).	District's Required Match for IBG [8a X 0.33]					276,685.12
f(ii).	District's Required Match for RSBG [8b X 0.33]					92,222.39
* f(iii).	District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]					N/A
* f(iv).	Total Required Local Match to Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]					368,907.51
Minimum Special Education Budget to Avoid Reversions						
* g.	Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]					1,486,809.08



PRELIMINARY BUDGET DATA SHEET

FY 2024

Pre-Session Including HB15 Inflationary Increases

County: 25 Lewis & Clark

District: 0487 Helena Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY 2022 Allowable Cost Expenditures	6,634,496.89	0.00	0.00
Total K-12 Expenditures Prorated by FY 2022 ANB			
b. FY 2022 Amount to Avoid Reversion	1,463,485.45	0.00	0.00
c. Reimbursement for Disproportionate Costs	936,621.64	0.00	0.00
If (a-b) > 0 and a > (b * 2.933368958) then [a - (b * 2.933368958)] * 0.4			

9. FY 2024 Budget Limits:

* a.	Required % of Special Ed Funding in Maximum [20-9-306(9), MCA]	100%
* b.	BASE Budget	32,879,625.72
c.	Maximum Budget Limit	41,114,241.17
* d.	Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues)	40,755,506.32
* e.	Highest Budget With A Vote	41,114,241.17
* f.	Highest Voted Amount (9e-9d)	358,734.85

10. Prior Year Information for Budgeting:

a.	FY 2023 BASE Budget	31,609,613.88
b.	FY 2023 Maximum Budget	39,485,494.76
c.	FY 2023 Budget Limit ANB	5,397
d.	FY 2023 Adopted General Fund Budget	39,485,494.48
e.	Highest Levy Over-BASE Authorized or Imposed Between FY 2019 FY 2023	7,875,880.60

11. Debt Service Fund and County Retirement GTB:

	Elementary	High School
County		
a. Tax Year2022 County Taxable Value	165,089,299	165,089,299
b. FY 2022-2023 County ANB	7,032	3,304
c. County Retirement Mill Value per ANB	23.48	49.97
District		
d. Tax Year2022 District Taxable Value	122,577,243	N/A
e. FY 2022-2023 District Budget Limit ANB	5,397	N/A
f. District Debt Service Mill Value per ANB	22.71	N/A
Statewide		
g. Statewide Retirement Mill Value per ANB	39.43	92.85
h. Debt Service Assistance Mill Value per ANB	45.62	107.42



PRELIMINARY BUDGET DATA SHEET

FY 2024

Pre-Session Including HB15 Inflationary Increases

County: 25 Lewis & Clark

District: 0487 Helena Elem

12. General Fund Guaranteed Tax Base Aid (GTB) Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
a. Statewide Taxable Valuation (Tax Year 2022)***	3,557,597,673	3,557,597,673
b. FY 2023 Statewide GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement + 40% of Special Education Allowable Cost Payment (Including Cooperative Costs)	269,181,739.61	146,351,330.17
c. GTB Ratio: [(a) Divided by (b)] x 254%	33.57	61.74

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
a. Statewide GTB ratio (from c above)	33.57	N/A
b. FY 2023 District GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement	11,950,011.96	N/A
c. 40% of FY 2023 District Special Education Allowable Cost Payment plus District Coop Cost Payment	736,890.58	N/A
d. District's FY 2024 Guaranteed Tax Base (a) x [b + c]	425,899,318.27	N/A
e. District Taxable Valuation (Tax Year 2022)***	122,577,243	N/A
f. If (d) is Greater Than (e), Then: DISTRICT's FY 2024 GTB Subsidy Per BASE Mill [d - e] x 0.001	303,322.00	N/A

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per 20-9-366(2)(a), MCA, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

13. Building Reserve Permissive Sub-Fund School Major Maintenance Aid Subsidy

	<u>Elementary</u>	<u>High School</u>	<u>K-12</u>
a. District State Major Maintenance Aid (SMMA) Allowable Amount	608,670.00		
b. Calculated Amount of State School Major Maintenance Aid Per Dollar of Local Effort****	1.00		

**** State major maintenance aid per dollar of local effort calculated as per 20-9-525, MCA assumes full state funding for this program. Proration may apply due to limitations in state appropriation and/or available state revenue for funding.



PRELIMINARY BUDGET DATA SHEET

FY 2024

Pre-Session Including HB15 Inflationary Increases

County: 25 Lewis & Clark

District: 0488 Helena H S

NOTE: Information shown on the asterisked lines below (*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2024 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding.

1. Certified ANB	FY 2024		3 Year Avg ANB			
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1 HELENA HS 9-12	2,562	721,333.00	19,222,361.00	2,579	721,333.00	19,348,849.50 +
2. * Direct State Aid						8,971,371.58
3. Quality Educator						702,651.77
4. At Risk Student						51,178.78
5. * Indian Education For All						61,663.89
6. American Indian Achievement Gap						31,020.00
7. * Data For Achievement						59,033.31
8. Special Education Funding (FY 2024):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.						
Special Education Block Grant Eligibility Status						Yes
Special Education Block Grant Rates Per Current ANB						
Instructional Block Grant Rate [IBG]						154.21
Related Services Block Grant Rate [RSBG]						51.40
Threshold to Determine Disproportionate Costs						2.933368958
Special Education Allowable Cost Payments						
* a. Instructional Block Grant Entitlement [IBG rate X Current Year ANB]						395,086.02
* b. Related Services Block Grant Entitlement [RSBG rate X Current Year ANB]						131,686.80
c. Reimbursement for Disproportionate Costs - See Page 2.						0.00
* d. Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						526,772.82
Prorated Cooperative Cost Payments (Members of Cooperatives Only)						
* e. Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match						
* f(i). District's Required Match for IBG [8a X 0.33]						130,378.39
f(ii). District's Required Match for RSBG [8b X 0.33]						43,456.64
* f(iii). District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]						N/A
* f(iv). Total Required Local Match to Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						173,835.03
Minimum Special Education Budget to Avoid Reversions						
* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						700,607.85



PRELIMINARY BUDGET DATA SHEET

FY 2024

Pre-Session Including HB15 Inflationary Increases

County: 25 Lewis & Clark

District: 0488 Helena H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY 2022 Allowable Cost Expenditures Total K-12 Expenditures Prorated by FY 2022 ANB	0.00	2,015,827.55	0.00
b. FY 2022 Amount to Avoid Reversion	0.00	737,430.20	0.00
c. Reimbursement for Disproportionate Costs If (a-b) > 0 and a > (b * 2.933368958) then [a - (b * 2.933368958)] * 0.4	0.00	0.00	0.00

9. FY 2024 Budget Limits:

* a.	Required % of Special Ed Funding in Maximum [20-9-306(9), MCA]	100%
* b.	BASE Budget	17,699,175.70
c.	Maximum Budget Limit	22,029,275.89
* d.	Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues)	22,877,892.26
* e.	Highest Budget With A Vote	22,953,175.61
* f.	Highest Voted Amount (9e-9d)	75,283.35

10. Prior Year Information for Budgeting:

a.	FY 2023 BASE Budget	17,754,146.48
b.	FY 2023 Maximum Budget	22,106,839.22
c.	FY 2023 Budget Limit ANB	2,647
d.	FY 2023 Adopted General Fund Budget	22,932,863.04
e.	Highest Levy Over-BASE Authorized or Imposed Between FY 2019 FY 2023	5,178,716.56

11. Debt Service Fund and County Retirement GTB:

	Elementary	High School
County		
a.	165,089,299	165,089,299
b.	7,032	3,304
c.	23.48	49.97
District		
d.	N/A	134,615,695
e.	N/A	2,647
f.	N/A	50.86
Statewide		
g.	39.43	92.85
h.	45.62	107.42



PRELIMINARY BUDGET DATA SHEET

FY 2024

Pre-Session Including HB15 Inflationary Increases

County: 25 Lewis & Clark

District: 0488 Helena H S

12. General Fund Guaranteed Tax Base Aid (GTB) Ratios And Subsidies

I. STATEWIDE GTB RATIO:	<u>Elementary</u>	<u>High School</u>
a. Statewide Taxable Valuation (Tax Year 2022)***	3,557,597,673	3,557,597,673
b. FY 2023 Statewide GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement + 40% of Special Education Allowable Cost Payment (Including Cooperative Costs)	269,181,739.61	146,351,330.17
c. GTB Ratio: [(a) Divided by (b)] x 254%	33.57	61.74

II. DISTRICT GTB SUBSIDY:	<u>Elementary</u>	<u>High School</u>
a. Statewide GTB ratio (from c above)	N/A	61.74
b. FY 2023 District GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement	N/A	7,070,097.04
c. 40% of FY 2023 District Special Education Allowable Cost Payment plus District Coop Cost Payment	N/A	231,314.69
d. District's FY 2024 Guaranteed Tax Base (a) x [b + c]	N/A	450,789,160.21
e. District Taxable Valuation (Tax Year 2022)***	N/A	134,615,695
f. If (d) is Greater Than (e), Then: DISTRICT's FY 2024 GTB Subsidy Per BASE Mill [d - e] x 0.001	N/A	316,173.00

*** A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per 20-9-366(2)(a), MCA, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

13. Building Reserve Permissive Sub-Fund School Major Maintenance Aid Subsidy

	<u>Elementary</u>	<u>High School</u>	<u>K-12</u>
a. District State Major Maintenance Aid (SMMA) Allowable Amount		306,170.00	
b. Calculated Amount of State School Major Maintenance Aid Per Dollar of Local Effort****		1.01	

**** State major maintenance aid per dollar of local effort calculated as per 20-9-525, MCA assumes full state funding for this program. Proration may apply due to limitations in state appropriation and/or available state revenue for funding.

**TRUSTEE RESOLUTION APPROVAL OF BALLOT LANGUAGE
ELEMENTARY GENERAL FUND LEVY**

BE IT RESOLVED, the Board of Trustees for School District No. 1, Lewis and Clark County, State of Montana, by a majority vote approves of the following ballot language for the ballot issue to be voted on at the Regular School Election to be held on May 2, 2023. The Board of Trustee of School District No. 1, further certifies that the ballot language contains all information required to be included pursuant to 15-10-425, MCA.

HELENA ELEMENTARY SCHOOL GENERAL FUND LEVY

Shall the board of trustees be authorized to impose an increase in local taxes to support the general fund in the amount of three hundred fifty-eight thousand seven hundred thirty-five DOLLARS (\$358,735) per year which is approximately 2.93 mills, for the purpose of: the general operations of the district?

Passage of this proposal will increase the taxes on a home with a market value of \$100,000 by approximately \$3.96 and on a home with a market value of \$200,000 by approximately \$7.91. The durational limit of the levy is permanent once approved by the voters, assuming the district levies that amount at least once in the next five years.

- FOR the Additional Levy**

- AGAINST the Additional Levy**

Siobhan Hathorn
Print Name of Board Chair

Signature of Board Chair

T. Janelle Mickelson
Print Name of Clerk

Signature of Clerk

DATED this _____ day of _____, 20__.

**TRUSTEE RESOLUTION APPROVAL OF BALLOT LANGUAGE
BUILDING RESERVE LEVY ELECTION**

BE IT RESOLVED, the Board of Trustees for School District No. 1, Lewis and Clark County, State of Montana, by a majority vote approves of the following ballot language for the ballot issue to be voted on at the Regular School Election to be held on May 2, 2023. The Board of Trustee of School District No. 1, further certifies that the ballot language contains all information required to be included pursuant to 15-10-425, MCA.

HELENA ELEMENTARY SCHOOL BUILDING RESERVE LEVY

Shall the Board of Trustees of Helena Elementary School District No. 1 be authorized to impose an additional One Million Seven Hundred Fifty Thousand (\$1,750,000) levy each year for Ten (10) years [which is seventeen million seven hundred fifty thousand (\$17,500,000) total and approximately 14.27 mills annually] for the Building Reserve Fund of Helena Elementary School District No. 1 for the purposes of facility modifications, renovations and repair; upgrades and maintenance of safety and security, roofing, heating, ventilation, air conditioning, electrical, plumbing, and structural systems; grounds improvement and maintenance of the elementary district?

Passage of this proposal will increase the annual taxes on a home with a market value of \$100,000 by approximately \$19.26 and on a home with a market value of \$200,000 by approximately \$38.53.

FOR the Building Reserve Levy

AGAINST the Building Reserve Levy

Siobhan Hathorn
Print Name of Board Chair

Signature of Board Chair

T. Janelle Mickelson
Print Name of Clerk

Signature of Clerk

DATED this _____ day of _____, 20____.

**TRUSTEE RESOLUTION APPROVAL OF BALLOT LANGUAGE
HIGH SCHOOL BUILDING RESERVE LEVY ELECTION**

BE IT RESOLVED, the Board of Trustees for School District No. 1, Lewis and Clark County, State of Montana, by a majority vote approves of the following ballot language for the ballot issue to be voted on at the Regular School Election to be held on May 2, 2023. The Board of Trustee of School District No. 1, further certifies that the ballot language contains all information required to be included pursuant to 15-10-425, MCA.

HELENA HIGH SCHOOL BUILDING RESERVE LEVY

Shall the Board of Trustees of Helena High School District No. 1 be authorized to impose an additional Seven Hundred Fifty Thousand (\$750,000) levy each year for Ten (10) years [which is seven million seven hundred fifty thousand (\$7,500,000) total and approximately 5.57 mills annually] for the Building Reserve Fund of Helena Elementary School District No. 1 for the purposes of facility modifications, renovations and repair; upgrades and maintenance of safety and security, roofing, heating, ventilation, air conditioning, electrical, plumbing, and structural systems; grounds improvement and maintenance of the high school district?

Passage of this proposal will increase the taxes on a home with a market value of \$100,000 by approximately \$7.52/annually and on a home with a market value of \$200,000 by approximately \$15.04/annually.

FOR the Building Reserve Levy

AGAINST the Building Reserve Levy

Siobhan Hathorn
Print Name of Board Chair

Signature of Board Chair

T. Janelle Mickelson
Print Name of Clerk

Signature of Clerk

DATED this _____ day of _____, 20__.