



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

April 11th, 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 03.14.23 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Budget to Actual Reports
 - B. ESSER Funding Update
 - C. 2022 District Audit
<https://helenaschools.org/wp-content/uploads/2023/03/Helena-School-District-1-Final-FS-2022.pdf>
- 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, March 14th, 2023 – 12:00pm

MINUTES

ATTENDEES

Trustees:
Luke Muszkiewicz, Committee Member
Kay Satre, Committee Member
Terry Beaver, Committee Member

Others:
Rex Weltz, Superintendent
Jane Shawn, HEA President
Kathleen Prody, C.R. Anderson Principal
Janelle Mickelson, Business Manager &
District Clerk
Brian Cummings, Assistant Superintendent
K-5
Gary Myers, Director of Educational
Technology
Josh McKay, Assistant Superintendent 6-12
Candice Delvaux, Executive Assistant
Kaitlyn Hess, Assessment and Federal
Programs
Lona Carter, School Health Grant Facilitator
Kody Pullen, Technology Support Services
Karen Ogden, Communications Officer
Keenan Storrar, Guest of the Public

I. **CALL TO ORDER**

Trustee Luke Muszkiewicz 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 02.14.23 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. Ms. Mickelson mentioned that everything was trending as expected other than substitutes, and that we are seeing a high number for substitutes in the paraprofessional and service worker salaries. There is a deficit in the educator salaries due to lane changes that occurred after the budget was adopted. The Budget and Finance Committee moved on to review the preliminary budget data sheets.

B. Preliminary Budget Data Sheets

The committee reviewed the preliminary budget data sheets. Ms. Mickelson mentioned that the session hasn't closed yet, and this data includes inflationary factors, and the ANB as we submitted it. OPI will be making changes to our enrollment numbers so this information will change, but Ms. Mickelson doesn't anticipate huge changes. The changes in the high school won't affect our ballot language because we are not running a levy in the high school, but the changes in the elementary will affect the dollar amount in the ballot language. The Board of Trustees will finalize the ballot language on March 21st, 2023, at the Board of Trustees Work Session. Ms. Mickelson pointed out that on the first page of the preliminary budget data sheets it shows the state funding dollar amounts which includes Direct State Aid, Quality Educator, At Risk Student, Indian Education For All, American Indian Achievement Gap, Data For Achievement, and Special Education Funding.

The Budget and Finance Committee had a robust discussion regarding disproportionate cost. The calculation for that is based on expenditures two fiscal year prior and during that time high schools were not completely open for the entire year due to COVID, and we were not able to provide the Special Education services we would generally provide in the high school. For that reason, there was a fairly big difference in the high school from our initial budget projection, therefore, our high school financial forecasts are not as healthy as we expected because we will not be receiving that revenue.

Ms. Mickelson moved on to review the budget limitations including the BASE budget, the maximum budget limit, the highest budget without a vote, the highest budget with a vote, and the highest voted amount. In the elementary the highest budget with a vote and the maximum budget are the same and the highest voted amount at this time is \$358,734.85. On the high school side, the highest budget without a vote is around \$75,000 higher than the highest budget without a vote. At the time these were prepared we could have run a levy in the high school for \$75,000 but with the OPI making changes to our ANB numbers, that amount is expected to go down.

The committee discussed that people generally understand that as a district we seek to run general fund levies on a regular basis so that we can operate at or near that maximum budget limit. Some people don't realize that there is a limit in the amount that we can put on the ballots and that authority is very clearly defined in state code.

The Budget and Finance Committee moved on to review the tentative proposed ballot language.

C. Tentative Proposed Ballot Language

- Elementary General Fund Levy
- Elementary Building Reserve Proposition
- High School Building Reserve Proposition

The Budget and Finance Committee reviewed the tentative proposed ballot language for the three levies. The Elementary General Fund Levy currently has the amount that we could vote as it was reported to us on the data sheet. The amount may slightly change, which would also change the ballot language. The ballot language will be certified by the Board of Trustees on March 21st, and we will have a much better idea of numbers at that time. The ballot language has all the information it needs by statute including dollar amount, number of mills, and the effect on a \$100,000 home

and a \$200,000 home. This amount is not the value you could sell your house for, it is the assessed value. This language is what the law requires us to put on the ballot. Ms. Mickelson does not anticipate anything will change for the elementary building reserve proposition or the high school building reserve proposition.

For the elementary building reserve proposition the committee recommended adding the word *Elementary* after the checkbox and words *FOR the*. The committee recommended adding the word *Elementary* after the checkbox and the words *AGAINST the*. For the high school building reserve proposition the committee recommended adding the word *High School* after the checkbox and the words *FOR the*. The committee recommended adding the word *High School* after the checkbox and the words *AGAINST the*. The recommended changes would make the language clearer for voters because there are technically two districts, which are elementary and high school.

Should the elementary and high school building reserve levies pass, it is not technically creating new levies, it is increasing the levies we already have. If the levies pass, the increases would go into effect on July 1st, 2023, and the increases would be authorized for an additional ten years after that.

VI. BOARD COMMENT

Trustee Terry Beaver commented that he would like to know what we are doing right now to address the budget deficit. Superintendent Rex Weltz discussed that we will utilize resignations and retirements, we will review which non-tenure positions will be non-renewed, we will look at the possibility of combination classes, and we will review how we deliver our programs. There will be three staff forums held before spring break to have budget discussions with staff members. We will be forming a Budget Consensus Committee that will be led by a facilitator and will have around thirty members including three Trustees, parents, administrators, teachers, union representatives, and others to be determined that will put together ideas of what it looks like to balance the budget for the 2024/2025 school year and prepare recommendations that will ultimately come to the Board of Trustees for approval.

VII. ADJOURNMENT

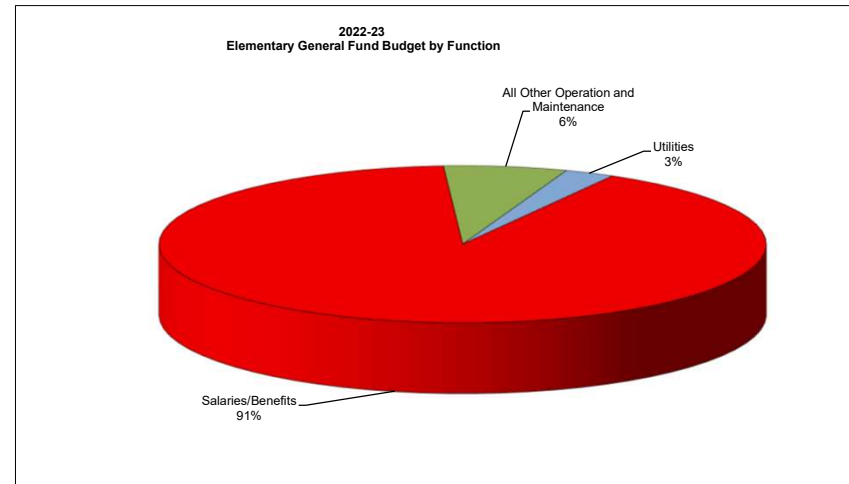
Trustee Luke Muszkiewicz adjourned the meeting at 12:51 p.m.

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 3/31/2023
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	\$ 2,437,740	\$ 90,675	3.6%
Educator Salaries	20,732,003	20,732,003	21,625,620	(893,617)	-4.3%
Professional Salaries	3,036,032	3,036,032	3,097,111	(61,079)	-2.0%
Technical Salaries	2,198,523	2,198,523	1,715,051	483,472	22.0%
Clerical Salaries	1,276,977	1,276,977	1,244,737	32,240	2.5%
Service Worker Salaries	2,152,317	2,152,317	2,183,432	(31,114)	-1.4%
Para Professional Salaries	2,553,574	2,553,574	2,454,065	99,509	3.9%
Guest Educator Salaries	397,371	396,371	349,183	47,189	11.9%
Substitute Clerical Salaries	1,500	1,500	7,368	(5,868)	-391.2%
Substitute Service Worker	30,000	30,000	46,474	(16,474)	-54.9%
Substitute Para Salaries	20,000	20,000	62,147	(42,147)	-210.7%
Overtime	22,177	22,177	45,780	(23,603)	-106.4%
Sabbatical Leave Salaries	68,589	68,589	80,813	(12,225)	-17.8%
Coaching Salaries/Stipends	98,550	98,550	86,515	12,035	12.2%
Termination Pay	300,000	300,000	64,396	235,604	78.5%
Admin TSA Employer Match	16,000	16,000	9,485	6,515	40.7%
Workers' Comp/Benefits	274,380	274,380	212,642	61,737	22.5%
Crafts Benefits	32,000	32,000	25,757	6,243	19.5%
Cell phone stipends	46,305	46,305	23,186	23,119	49.9%
Contracted Services	453,952	497,452	315,490	181,963	36.6%
Gas	308,710	308,710	211,888	96,822	31.4%
Electricity	533,710	533,710	385,433	148,277	27.8%
Water	110,255	110,255	108,931	1,324	1.2%
Sewer	54,490	54,490	41,964	12,526	23.0%
Garbage	41,450	41,450	26,875	14,575	35.2%
Repair and Maintenance	29,495	29,495	39,815	(10,320)	-35.0%
Rental	59,565	59,565	68,687	(9,122)	-15.3%
Instructional Field Trips	13,850	13,850	2,809	11,041	79.7%
Liability/Other Insurance	265	265	2,314	(2,049)	-773.3%
Postage	15,675	16,175	8,628	7,547	46.7%
Advertising	12,455	12,455	2,619	9,836	79.0%
Printing	173,710	182,710	126,041	56,669	31.0%
Extracurricular Team Travel	400	400	368	32	8.0%
Travel	57,792	57,792	42,659	15,132	26.2%
Professional Development/Meetings	92,010	93,010	29,251	63,759	68.6%
Supplies	1,309,649	1,253,009	409,170	843,839	67.3%
Books	74,905	91,373	84,363	7,010	7.7%
Periodicals	27,200	26,840	11,639	15,201	56.6%
Minor Equipment	71,057	71,057	13,465	57,592	81.1%
Major Equipment & Construction	62,000	62,000	-	62,000	100.0%
Dues and Memberships	43,725	43,725	39,545	4,180	9.6%
Contingency	154,461	141,993	-	141,993	
Total Budget	\$ 39,485,494	\$ 39,485,495	37,743,456	\$ 1,742,038	4.4%

Budget Transfers

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

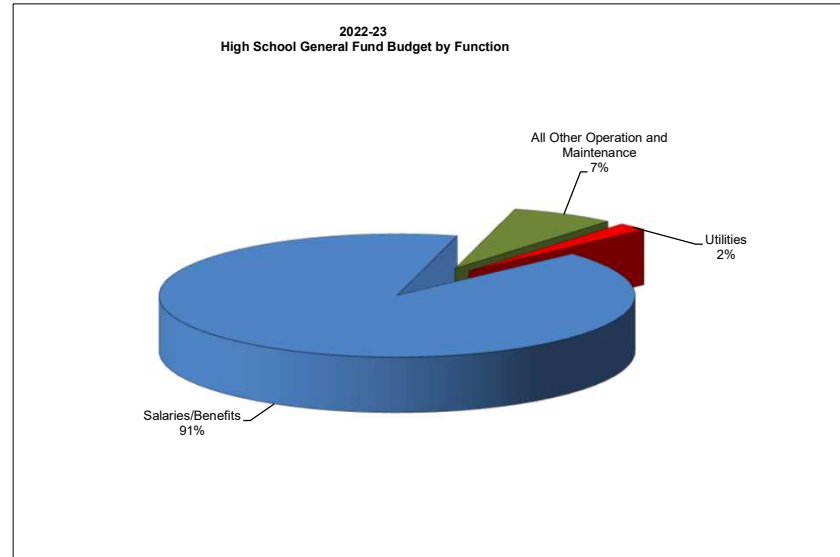


**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 3/31/2023
HIGH SCHOOL GENERAL FUND**

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	1,258,037	(77,987)	-6.6%
Educator Salaries	13,023,983	13,023,983	13,245,410	(221,427)	-1.7%
Professional Salaries	1,393,508	1,393,508	1,439,597	(46,089)	-3.3%
Technical Salaries	911,980	911,980	866,479	45,501	5.0%
Clerical Salaries	1,049,091	1,049,091	1,029,458	19,632	1.9%
Service Worker Salaries	941,367	941,367	928,467	12,901	1.4%
Para Professional Salaries	236,601	236,601	240,498	(3,897)	-1.6%
Guest Educator Salaries	387,495	387,495	195,266	192,229	49.6%
Substitute Clerical Salaries	7,800	7,800	13,328	(5,528)	
Substitute Service Worker	10,000	10,000	27,574	(17,574)	-175.7%
Substitute Para Salaries	11,200	11,200	2,921	8,279	73.9%
Overtime	22,140	22,140	24,107	(1,967)	-8.9%
Sabbatical Salaries	84,581	84,581	94,373	(9,792)	-11.6%
Coaching Salaries/Stipends	622,777	622,777	592,838	29,939	4.8%
Administrator TSA Employer Match	10,000	10,000	11,115	(1,115)	-11.2%
Termination Pay	380,000	380,000	35,045	344,955	90.8%
Workers' Comp/Benefits	138,733	138,733	111,809	26,923	19.4%
Crafts Benefits	16,000	16,000	13,454	2,546	15.9%
Cell phone stipends	23,441	23,441	11,773	11,668	49.8%
Contracted Services	312,505	332,505	206,979	125,526	37.8%
Gas	196,401	196,401	143,806	52,594	26.8%
Electricity	341,261	341,261	259,479	81,782	24.0%
Water	43,265	43,265	49,302	(6,037)	-14.0%
Sewer	33,280	33,280	25,299	7,981	24.0%
Garbage	28,660	28,660	19,801	8,859	30.9%
Repair and Maintenance	27,351	27,351	24,935	2,416	8.8%
Rental	32,034	32,034	18,569	13,465	42.0%
Instructional Field Trips	4,390	4,390	9,146	(4,756)	-108.3%
Liability/Other Insurance	1,500	1,500	41	1,459	97.2%
Postage	18,851	18,851	8,234	10,617	56.3%
Advertising	12,675	12,675	1,389	11,286	89.0%
Printing	106,886	106,886	61,336	45,550	42.6%
Travel	28,065	28,065	23,322	4,743	16.9%
Professional Development/Meetings	61,194	61,194	19,865	41,329	67.5%
Extracurricular Travel	251,892	251,892	242,706	9,186	3.6%
Supplies	649,425	626,425	349,870	276,555	44.1%
Books	90,615	90,615	26,979	63,636	70.2%
Periodicals	6,723	6,723	1,939	4,784	71.2%
Minor Equipment	92,018	90,306	15,496	74,810	82.8%
Major Equipment	12,500	12,500	-	12,500	100.0%
Dues and Memberships	34,385	34,385	28,044	6,341	18.4%
Contingency	96,242	100,954	-	100,954	100.0%
total budget	\$ 22,932,863	\$ 22,932,863	\$ 21,678,088	\$ 1,254,775	5.5%

Budget Transfers

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



HELENA PUBLIC SCHOOLS CORONA VIRUS RELIEF FUNDING AS OF 4/1/2023

	CARES - State Emergency Relief Fund (ESSER I)	CARES - Governor's Coronavirus Relief Fund (CRF)	CRRSA - State Emergency Relief Fund II (ESSER II)	ARP - State Emergency Relief Fund II (ESSER III)
Award	\$1,368,382	\$3,512,982	\$5,397,752	\$11,534,874
Private/Non-Public Schools Allocation	(\$32,704)			
Available Award	\$1,335,678			
Expenditures:				
Salaries & Benefits	\$1,186,713 *	\$868,632 *	\$2,226,400 **	\$8,518,797 ***
PPE & Supplies & Services	\$13,518	\$852,251	\$1,249,675 ****	
Technology & Equipment	\$3,989	\$1,660,464	\$1,019,589	
Assessment & Curriculum			\$92,556	\$512,068
Lincoln Boiler	\$13,230	\$131,635	\$858	
HVAC Cleaning & Air Flow Studies	\$59,725		\$382,175	
Extra-curricular Team Travel	\$1,608		\$7,380	
Summer School Transportation				\$204,328
Summer School Field Trips				\$60,990
Summer School Supplies				\$18,861
Indirect Costs	\$56,895		\$189,555	\$408,527
Lincoln remodel			\$167,255	
Total Expenditures	\$1,335,678	\$3,512,982	\$5,335,443	\$9,723,570
Encumbrances				
Salaries & Benefits			\$37,631	\$1,413,893
PPE & Supplies & Services				
Technology & Equipment				
Assessment & Curriculum				
Lincoln Boiler				
HVAC Cleaning & Air Flow Studies				
Extra-curricular Team Travel				
Summer School Transportation				
Summer School Field Trips				
Summer School Supplies				
Total Encumbrances	\$0	\$0	\$37,631	\$1,413,893
Remaining Award	\$0	\$0	\$24,678	\$397,411
End Date	9/30/2022	12/30/2021	9/30/2023	9/30/2024

* Temporary salaries, proctors & substitutes

** Day custodians, Driver's Ed teachers, credit recovery teachers, temporary hires, IT employees in support positions Lincoln remodel

*** Summer school, coaches, nurses, interventions

**** Approximately \$740,000 for plexiglass, saws & lumber