



HELENA SCHOOL DISTRICT #1
2023-2024 BUDGET

Organization

Board of Trustees

Elementary and High School Trustees

<u>Name</u>	<u>Position</u>	<u>Term Expires</u>
Siobhan Hathhorn	Chairperson	2025
Jennifer McKee	Vice Chair	2026
Janet Armstrong	Trustee	2024
Terry Beaver	Trustee	2024
Linda Cleatus	Trustee	2026
Jeffery Hindoien	Trustee	2024
Kay Satre	Trustee	2025

High School Trustees

Jennifer Walsh	Trustee - High School	2026
----------------	-----------------------	------

List of Principal Officials

Rex Weltz	Superintendent
T. Janelle Mickelson	Business Services Administrator
Katrina Chaney	County Superintendent
Leo Gallagher	County Attorney

Helena Public Schools Budget Overview

Fund	Helena Elementary District No. 1				Helena High School District No. 1			
	FY 2022-23 Budget	FY 2023-24 Budget	Change \$	Change %	FY 2022-23 Budget	FY 2023-24 Budget	Change \$	Change %
General	39,485,494.48	41,114,241.17	1,628,746.69	4.12%	22,932,863.04	22,877,892.26	(54,970.78)	-0.24%
Transportation	5,536,703.24	6,477,796.26	941,093.02	17.00%	1,442,774.59	1,408,586.10	(34,188.49)	-2.37%
Tuition	2,195,055.41	2,065,454.42	(129,600.99)	-5.90%	705,339.46	494,470.32	(210,869.14)	-29.90%
Retirement	6,712,335.14	7,188,648.42	476,313.28	7.10%	\$3,924,030.79	\$4,184,251.66	260,220.87	6.63%
Adult Education	280,396.68	243,542.46	(36,854.22)	-13.14%	280,453.16	243,043.73	(37,409.43)	-13.34%
Technology	673,222.51	644,721.72	(28,500.79)	-4.23%	1,244,833.35	1,082,521.33	(162,312.02)	-13.04%
Flexibility	11,802.32	6,810.64	(4,991.68)	-42.29%	183,504.17	301,256.64	117,752.47	64.17%
Debt Service	4,970,625.00	4,971,375.00	750.00	0.02%	200,000.00	200,000.00	-	0.00%
Building Reserve	2,248,602.04	4,809,507.30	2,560,905.26	113.89%	2,443,291.87	3,451,374.02	1,008,082.15	41.26%
Total	62,114,236.82	67,522,097.39	5,407,860.57	8.71%	33,357,090.43	34,243,396.06	886,305.63	2.66%

Fund	Combined		Change \$	Change %
	FY 2022-23 Budget	FY 2023-24 Budget		
General	62,418,357.52	63,992,133.43	1,573,775.91	2.52%
Transportation	6,979,477.83	7,886,382.36	906,904.53	12.99%
Tuition	2,900,394.87	2,559,924.74	(340,470.13)	-11.74%
Retirement	10,636,365.93	11,372,900.08	736,534.15	6.92%
Adult Education	560,849.84	486,586.19	(74,263.65)	-13.24%
Technology	1,918,055.86	1,727,243.05	(190,812.81)	-9.95%
Flexibility	195,306.49	308,067.28	112,760.79	57.74%
Debt Service	5,170,625.00	5,171,375.00	750.00	0.01%
Building Reserve	4,691,893.91	8,260,881.32	3,568,987.41	76.07%
Total	95,471,327.25	101,765,493.45	6,294,166.20	6.59%

HIGHLIGHTS

District-Wide:

- Salary Increases/Decreases:
 - Negotiations for most employee groups were not settled at the time of this report. The following increases were assumed:
 - * .5% increase for Teachers, Secretaries, Para Educators, and Independents.
 - * 2% increase and \$500 retention bonus for Carpenters and Craft Positions.
 - * .5% increase and 20 cents on steps above 4 for Custodians.
 - * No increase for administrators.
 - Mid-year lane changes for educators were budgeted at \$294,580 in the elementary and \$76,000 in the high school.

- No increase in Health Benefits.

Salaries & Health Benefits (all funds)	2023 Actual	2024 Budgeted	Increase/Decrease
Administrative Salaries	\$4,732,986	\$4,515,018	(\$217,968)
Educator Salaries	\$40,173,507	\$37,402,268	(\$2,771,239)
Professional Salaries	\$6,796,289	\$6,762,425	(\$33,864)
Technical Salaries	\$4,462,486	\$4,523,389	\$60,903
Clerical Salaries	\$2,688,343	\$2,760,110	\$71,767
Service Worker Salaries	\$3,102,609	\$3,351,646	\$249,036
Para Professional Salaries	\$5,763,043	\$6,251,890	\$488,847

- The decrease in administrative salaries reflects the reduction of one assistant superintendent and the replacement of two principals being hired at a lower salary.
- The decrease in educator salaries is primarily the result of retiree replacements being hired at a lower salary and a reduction in FTE as a result of non-renewals, combination classes, and program remodeling.
- The increases in salaries for the other employee groups reflects the assumed increases listed above and no reductions in FTE.

- Other budgeted increases:
 - Utilities:
 - * 14.80% increase in natural gas (one-year fixed price).
 - * 4% increase in electricity.
 - * 6% increase for garbage, water, and sewer in the elementary and 5% increase in the high school.
 - O & M – 4.5% increase based on historical trends.
 - Property and liability insurance – 9.5% increase, primarily due to reassessment of property values.

- Taxable values increased by approximately 28% in the elementary and by approximately 27% in the high school. The result was an overall decrease levied mills of 33.13 or approximately 11.59%.

General Fund:

Elementary Average Number Belonging (ANB) increased by 40 in the elementary and decreased by 68 in the high school. The decreases in the high school was anticipated with East Helena opening all grade levels

at their high school. The current year ANB in the elementary was used to calculate budget limits and the 3-year average ANB was used in the high school. An inflationary increase of 2.7% was provided for the basic and per-ANB entitlements, quality educator payment, Indian Education for All payment, American Indian achievement gap payment, and data for achievement payment. The special education instructional block grant rate increased from \$152.47 to \$154.21, and the special education related services block grant increased from \$50.82 to \$51.4. The threshold to determine disproportionate costs was also raised. State funding comparisons for Helena Public Schools are as follows:

	FY23		FY24		Increase/Decrease	
	Elementary	High School	Elementary	High School	Elementary	High School
Direct State Aid	\$15,132,168	\$8,952,786	\$15,649,250	\$8,971,372	\$517,082	\$18,586
Quality Educator	\$1,486,988	\$718,079	\$1,505,669	\$702,652	\$18,680	(\$15,427)
At risk	\$132,260	\$49,525	\$151,907	\$51,179	\$19,647	\$1,653
Indian Education for All	\$125,642	\$61,622	\$129,999	\$61,664	\$4,357	\$42
American Indian achievement gap	\$83,127	\$33,434	\$83,660	\$31,020	\$533	(\$2,414)
Data for achievement	\$120,299	\$59,002	\$124,453	\$59,033	\$4,154	\$32
SPED Allowable Costs	\$1,842,226	\$578,287	\$2,054,523	\$526,773	\$212,297	(\$51,514)
Guaranteed Tax Base Aid	\$8,754,464	\$4,961,136	\$8,132,063	\$4,808,991	(\$622,401)	(\$152,145)
Total	\$27,677,175	\$15,413,871	\$27,831,523	\$15,212,683	\$154,348	(\$201,187)

Approximately \$5,092,602 of expenditures were transferred out of the elementary general fund to other funding sources as follows:

- Counselor salaries: \$525,180 transferred to the building reserve safety and security sub fund.
- SPED para's, Interpreters: \$1,808,895 transferred to tuition fund.
- Curriculum: \$405,705 transferred to the interlocal fund.
- Property and liability insurance: \$697,995 transferred to the interlocal fund.
- CSCCT match: \$473,000 transferred to the interlocal fund.
- Technology expenditures: \$656,034 transferred to the interlocal fund.
- Approximately \$471,489 in salaries (counselors, administrators, and secretaries) were transferred to CSCCT match reimbursements.
- Utilities for Ray Bjork and 7th Ave Gym – approximately \$54,304 were transferred to the interlocal fund.

In addition to the above expenditure transfers, the superintendent's contingency was eliminated, and termination pay was reduced by \$260,000. Department budgets were reduced by 20% and school building budgets were reduced by 10%.

Approximately \$932,080 of expenditures were transferred out of the high school general fund to other funding sources as follows:

- Counselor salaries: \$208,354 transferred to the building reserve safety and security sub fund.
- SPED para's, Interpreters: \$440,183 transferred to the tuition fund.
- Technology expenditures: \$283,543 transferred to the interlocal fund.

In addition to the above expenditure transfers, the superintendent's contingency was eliminated, and termination pay was reduced by \$260,000. Department budgets were reduced by 20% and school building budgets were reduced by 10%.

Operating reserves are at 8.21% in the elementary and 9.71% in the high school.

Transportation:

The increase in the elementary budget reflects the assumed increases in salaries, the transportation contract increase of 5% and the estimated cost for improvements to bus drop off locations. The decrease in the high school transportation budget is a direct result of fewer bus routes to/from East Helena.

Tuition:

The tuition fund budgets reflect the actual costs associated with providing one-on-one services to special needs students in fiscal year 2023. Due to delivery model changes in those services and the difficulty in hiring and retaining special education employees, there was a decrease in those costs. Other expenditures included in the tuition fund budgets include charges from county and/or regional detention facilities for resident students detained in the facilities (\$4,000); the District's match for students receiving instructional services at state residential treatment facilities (\$26,546); and the District's share of tuition costs for resident students in group homes or foster homes receiving services in another district (\$18,885).

Retirement:

The slight increase in the retirement fund budgets represent budgeted contingencies for possible pay increases.

Adult Education:

Over the past few years, the District has had excess adult education budget remaining at year-end. The decrease in the adult education budgets reflect a more realistic representation of the District's needs.

Technology:

Both the elementary and high school have a perpetual technology levy, \$520,500 for the elementary and \$559,500 for the high school. Technology needs and usage markedly changed (increased) over the years. Technology needs in the elementary have outpaced resources, which has depleted the elementary technology fund. The remaining fund balance for the budget was only \$92,953, well below what it was 6-7 years ago (generally \$800,00-\$1,000,000). Over the last two years the interlocal fund has been supplementing both the general fund and the elementary technology fund (nearly \$600,000 in fiscal year 2022-23). The total elementary technology budget is \$644,722. The bulk of the budget (75%) goes toward salary and benefits, leaving very little for actual technology-related purchases. The high school technology fund tends to do a little better, but the levy is still inadequate to keep pace with technology needs. The remaining fund balance for the budget in the high school was \$506,189 for a total budget of \$1,082,521. The District is in desperate need of adequate technology levies. The annual technology aid distribution to schools is based on the ratio that each district's BASE budget bears to the statewide BASE budget amount for all school districts. The elementary will receive \$31,268.69 in state technology aid and the high school will receive \$16,832.

Flexibility:

The amount of the elementary budget reflects the unspent cash balance reappropriated to fund the current year budget. In addition to the unspent cash balance reappropriated, the high school flexibility budget includes a Montana Advanced Opportunity award of \$215,423.71. The grant money will be used to reduce student costs and program costs associated with AP exams, dual credit, student course & class fees, and to further enhance career and technical education programs.

Debt Service:

The budgeted amounts for debt service payments on the 2017 bonds are \$2,310,000 for principal payments, \$1,798,150 for interest payments. The budgeted amount for debt service payments on the 2019 bond issue are \$325,000 for principal, \$247,225 for interest payments. And agent fees are estimated to be \$1,000. Taxes for Special Improvement Districts (SIDs) are estimated to be approximately \$290,000. The total elementary

debt service budget is \$4,970,625. Although the high school has no outstanding debt, taxes for SIDs are estimated to be approximately \$200,000, which represents the total debt service budget for the high school.

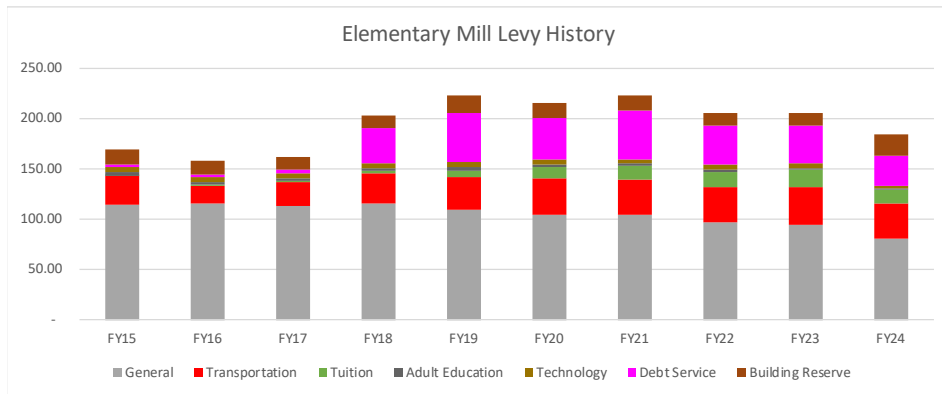
Building Reserve:

On May 2, 2023, taxpayers generously approved an increase in the building reserve levies for 10 years. The increase in the elementary was 1,750,000 annually for a total levy of \$3,000,000 per year and the increase in the high school was \$750,000 annually for a total levy of \$1,500,000 per year. The remaining fund balance for the budget in the elementary was \$1,200,837 and \$1,645,204 in the high school. Planned projects in fiscal year 2023-24 to be funded by the voted levy include: flooring projects (carpet or vinyl plank) for Helena Middle School and Capital High School (\$160,000); roofing projects at Smith Elementary and Helena High School (\$650,000); construction of the Timberworks Park near Bryant Elementary (\$75,000); parking lot projects (striping, patching sealing) at various schools (\$150,000); HVAC projects (\$500,000) at one or two schools (TBD, currently in discussion with mechanical engineer); and painting projects (\$25,000). Other planned purchases include floor maintenance supplies (\$70,000); fire system inspections (\$25,000); elevator inspections and repair (\$50,000); environmental testing (\$15,000); and safety & security system upgrades (\$50,000). Last Fall, the District entered into a contract with SMA Architecture and Design P.C. to prepare a Facilities Comprehensive Master Plan for the District. The target date of completion for the plan is September 2023. The Master Plan will steer future facility projects to be funded by the voted levies. In addition to the voted levies, the district also took advantage of the permissive levy to address safety and security needs in the District (\$305,029 in the elementary and \$152,368 in the high school). School Major Maintenance Aid. is \$305,028.98 for the elementary and \$153,802 for the high school. These two revenue sources will fund a portion of counselor's salaries and the school resource officers. The total building reserve budget is \$4,809,507 in the elementary and \$3,451,374 in the high school.

Helena Public Schools Levied Mills History

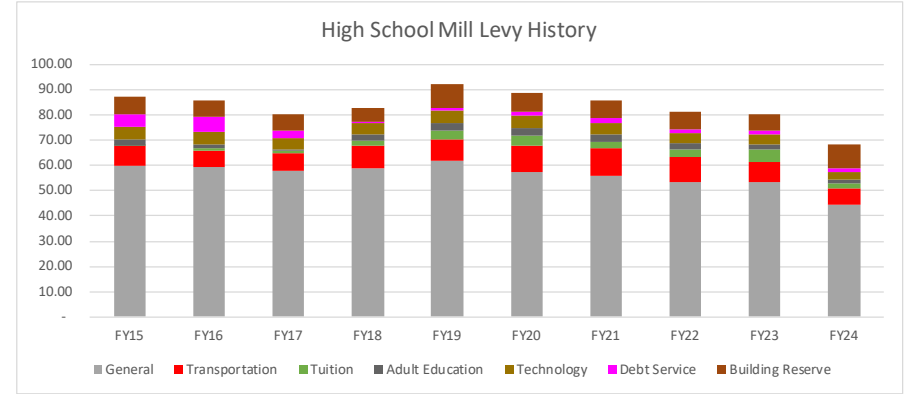
Helena Elementary District No. 1

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Fund										
General	114.97	115.28	113.52	116.11	109.82	104.91	104.92	96.81	94.00	80.75
Transportation	28.61	18.29	23.47	28.99	31.52	35.15	34.48	35.05	37.59	35.29
Tuition	0.05	0.37	0.55	2.80	7.27	11.24	13.65	14.96	17.36	12.78
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	2.79	2.40	2.67	2.80	3.50	3.37	2.20	3.00	1.83	1.39
Technology	5.85	5.58	5.46	5.12	5.03	4.71	4.65	4.34	4.24	3.31
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	2.63	2.86	3.44	35.19	48.71	41.56	48.76	39.50	37.74	29.99
Building Reserve	14.04	13.39	13.10	12.29	17.43	14.28	14.11	12.47	12.69	21.03
Total	168.94	158.17	162.21	203.30	223.28	215.22	222.77	206.13	205.45	184.54



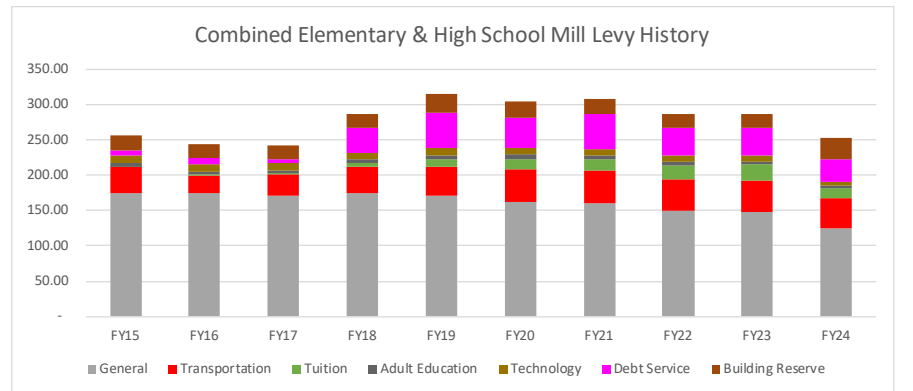
Helena High School District No. 1

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Fund										
General	60.04	59.31	57.86	58.80	61.80	57.13	55.93	53.59	53.48	44.59
Transportation	7.71	6.66	6.99	8.81	8.69	10.64	10.75	9.56	7.86	6.15
Tuition	0.27	0.91	0.76	2.00	3.22	4.19	2.52	3.14	5.17	2.33
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	2.11	1.59	0.69	2.52	3.07	2.95	3.09	2.48	1.72	1.27
Technology	5.03	4.85	4.73	4.41	4.95	4.63	4.55	4.24	4.15	3.26
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	5.15	5.89	2.85	0.50	0.88	1.52	1.66	1.25	1.29	1.02
Building Reserve	6.75	6.50	6.34	5.91	9.38	7.50	7.42	6.78	6.81	9.64
Total	87.06	85.71	80.22	82.95	91.99	88.56	85.92	81.04	80.48	68.26



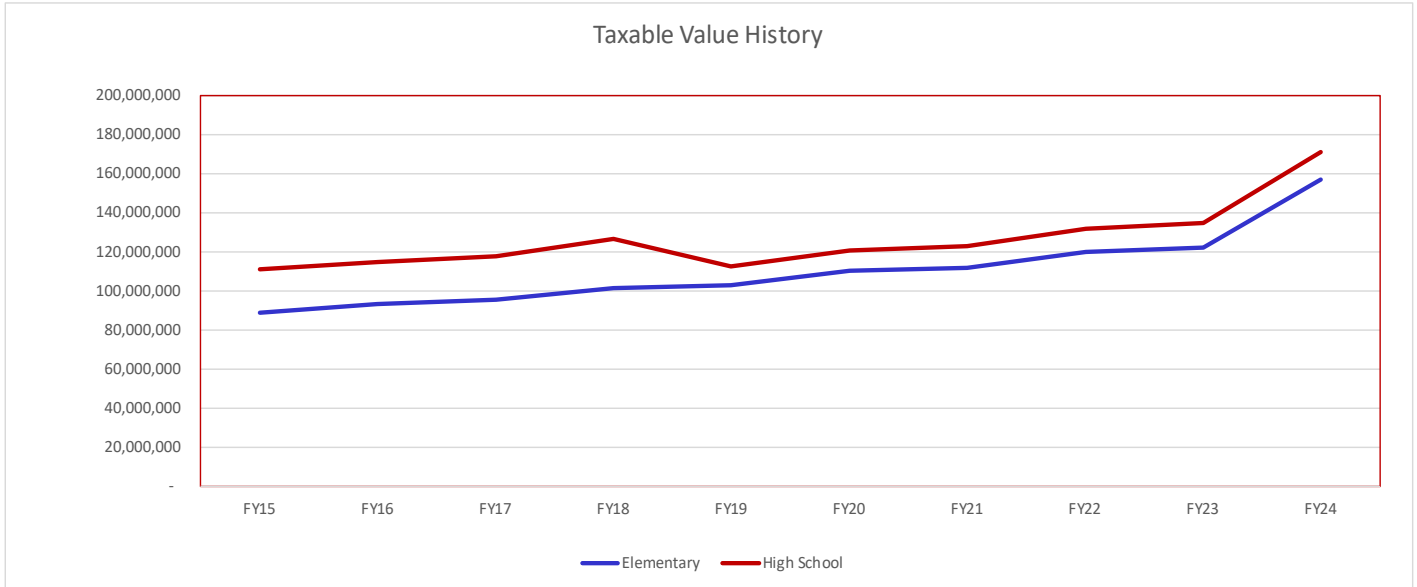
Combined

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Fund										
General	175.01	174.59	171.38	174.91	171.62	162.04	160.85	150.40	147.48	125.34
Transportation	36.32	24.95	30.46	37.80	40.21	45.79	45.23	44.61	45.45	41.44
Tuition	0.32	1.28	1.31	4.80	10.49	15.43	16.17	18.10	22.53	15.11
Retirement	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Adult Education	4.90	3.99	3.36	5.32	6.57	6.32	5.29	5.48	3.55	2.66
Technology	10.88	10.43	10.19	9.53	9.98	9.34	9.20	8.58	8.39	6.57
Flexibility	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Debt Service	7.78	8.75	6.29	35.69	49.59	43.08	50.42	40.75	39.03	31.01
Building Reserve	20.79	19.89	19.44	18.20	26.81	21.78	21.53	19.25	19.50	30.67
Total	256.00	243.88	242.43	286.25	315.27	303.78	308.69	287.17	285.93	252.80

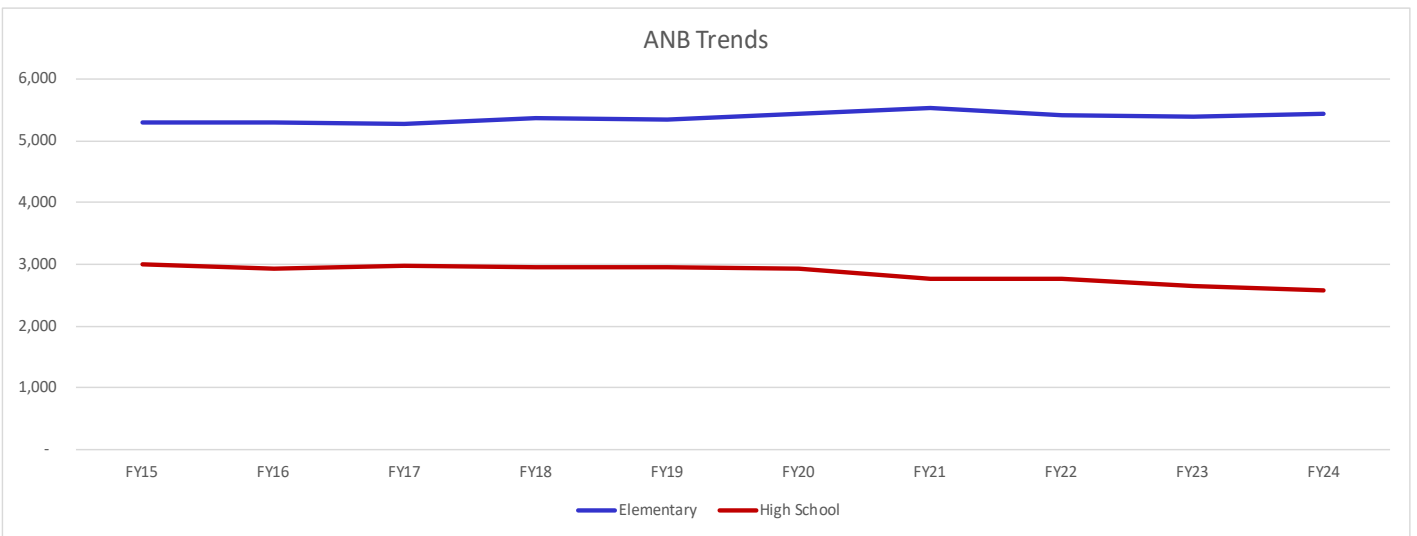


Helena Public Schools Levied Taxable Value History

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Elementary	89,028,019	93,354,867	95,400,490	101,679,079	103,383,961	110,429,655	111,910,771	119,927,915	122,617,535	157,031,116
High School	111,124,592	115,304,637	118,270,566	126,978,847	113,074,896	120,879,507	122,846,736	131,903,785	134,658,745	171,518,682



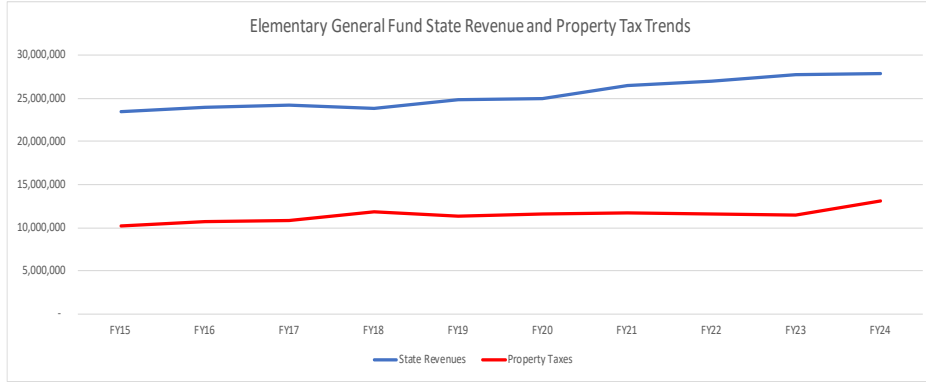
	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Elementary	5,287	5,290	5,281	5,369	5,333	5,437	5,532	5,415	5,397	5,437
High School	3,009	2,934	2,979	2,963	2,953	2,927	2,765	2,774	2,647	2,579



Helena Public Schools General Fund State Revenue vs Property Taxes

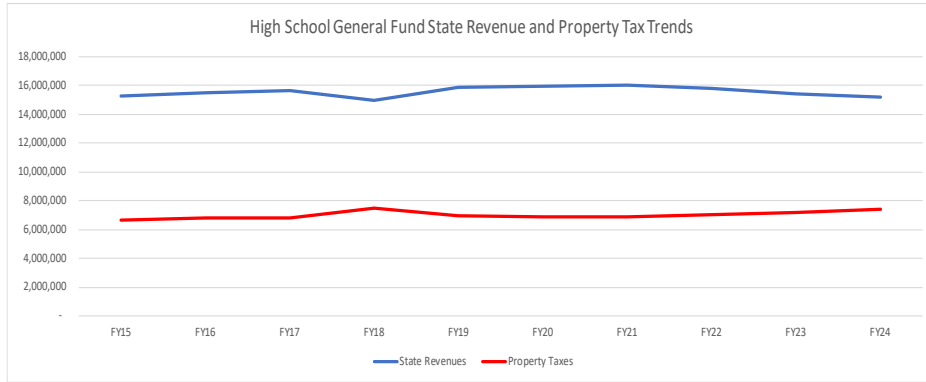
Helena Elementary District No. 1

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
State Revenues	23,466,234	23,969,204	24,143,592	23,846,902	24,823,104	24,961,752	26,419,752	26,963,836	27,677,175	27,831,523
Property Taxes	10,234,346	10,760,755	10,830,733	11,804,698	11,353,930	11,583,944	11,741,885	11,609,567	11,526,733	13,134,806



Helena High School District No. 1

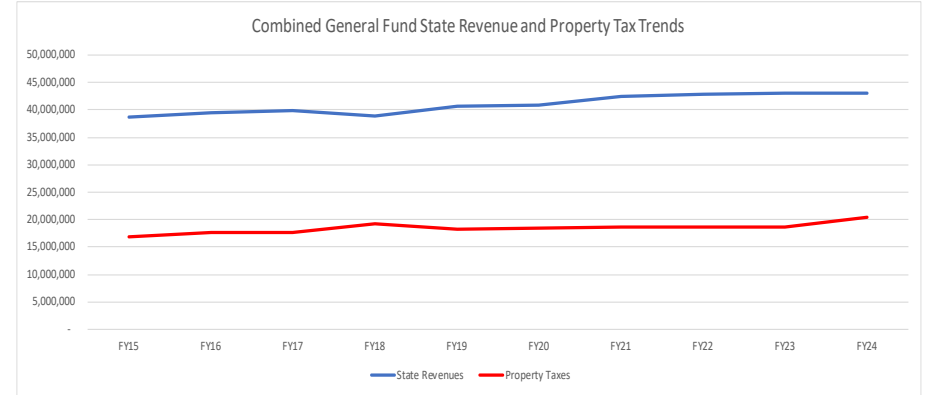
	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
State Revenues	15,288,403	15,464,536	15,651,401	14,975,106	15,871,862	15,953,495	16,006,558	15,810,052	15,413,871	15,212,683
Property Taxes	6,672,871	6,837,625	6,843,429	7,467,182	6,986,514	6,905,723	6,870,914	7,067,366	7,203,164	7,393,055



Helena Public Schools General Fund State Revenue vs Property Taxes

Combined

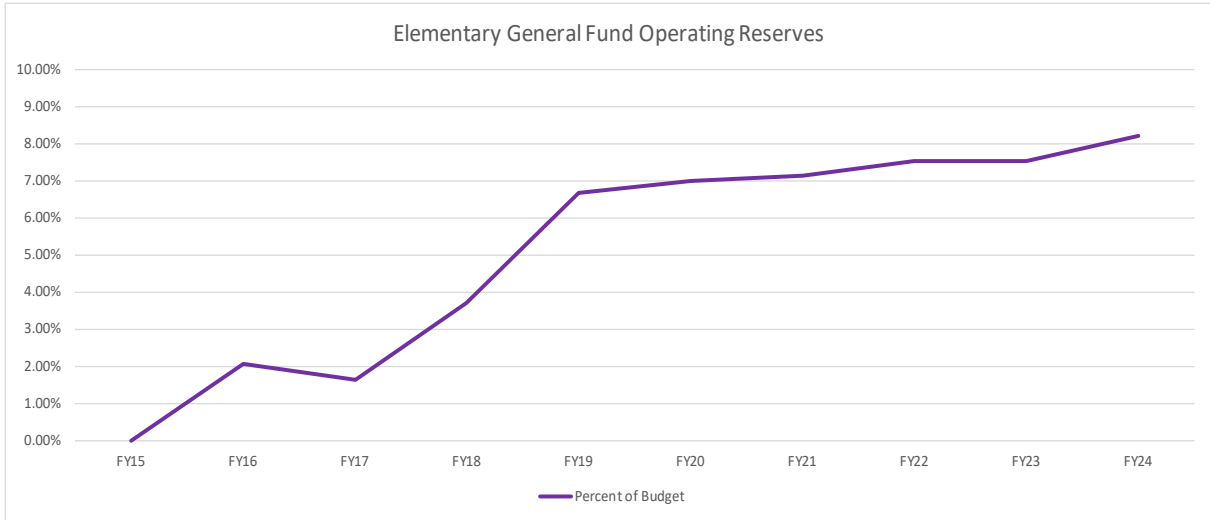
	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
State Revenues	38,754,638	39,433,740	39,794,993	38,822,008	40,694,966	40,915,247	42,426,310	42,773,888	43,091,046	43,044,207
Property Taxes	16,907,217	17,598,381	17,674,162	19,271,881	18,340,445	18,489,666	18,612,799	18,676,932	18,729,897	20,527,861



Helena Public Schools General Fund Operating Reserves

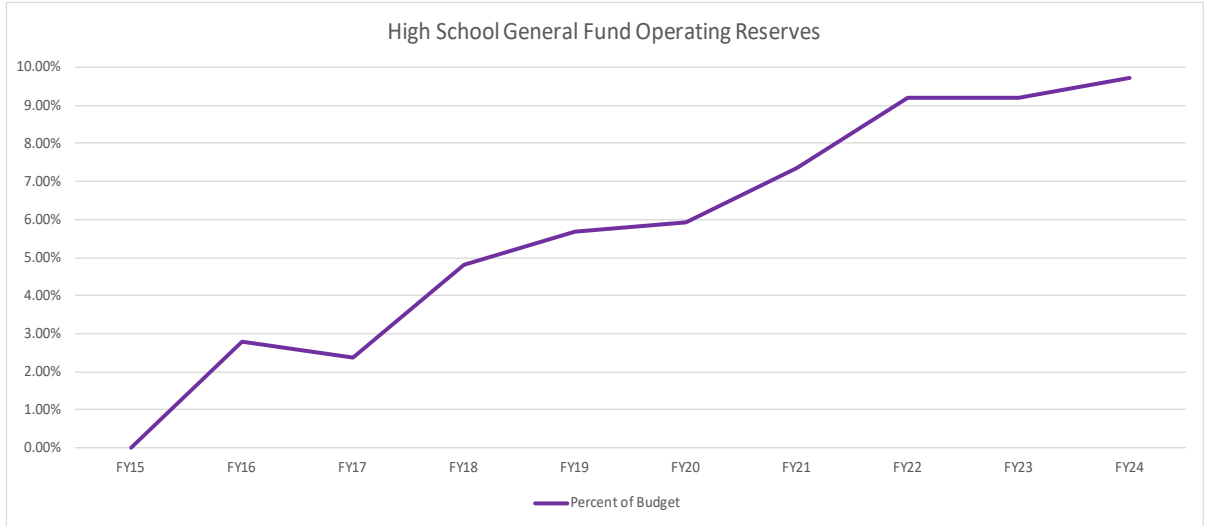
Helena Elementary District No. 1

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Operating Reserves	-	716,617.33	576,901.25	1,331,087.86	2,419,766.95	2,564,337.75	2,734,585.46	2,902,796.95	2,969,494.48	3,376,494.58
Percent of Budget	0.00%	2.06%	1.64%	3.71%	6.68%	7.00%	7.16%	7.52%	7.52%	8.21%



Helena High School District No. 1

	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Operating Reserves	-	625,489.38	532,966.52	1,085,275.98	1,300,324.87	1,361,941.55	1,685,067.40	1,723,372.88	2,114,410.00	2,222,892.38
Percent of Budget	0.00%	2.80%	2.36%	4.81%	5.68%	5.94%	7.35%	9.22%	9.22%	9.71%

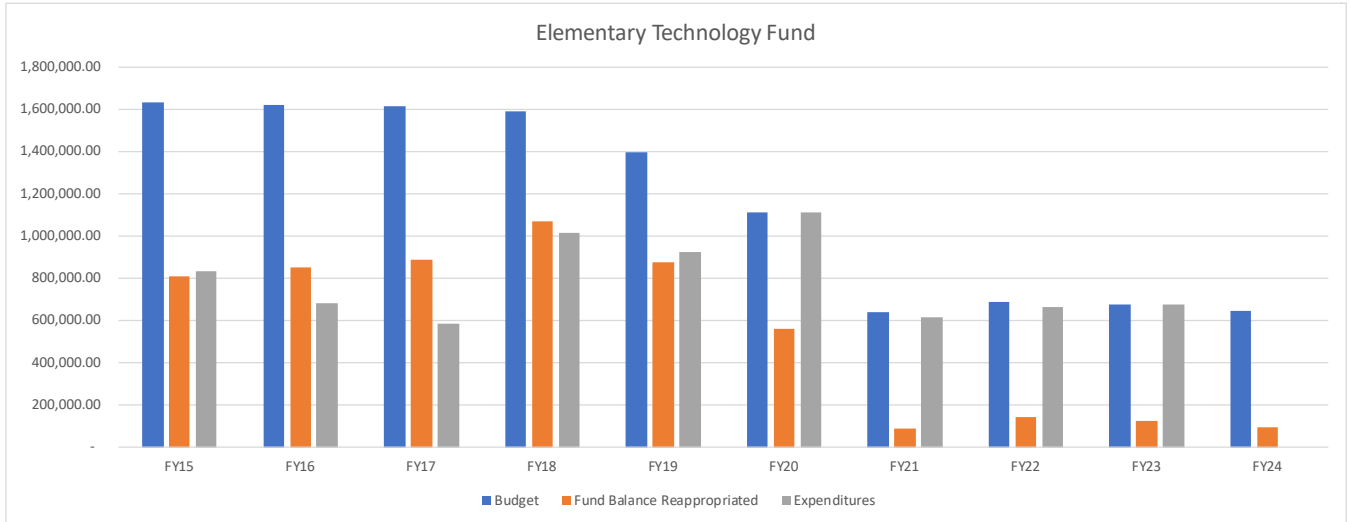


Helena Public Schools Technology Fund History

Helena Elementary District No. 1

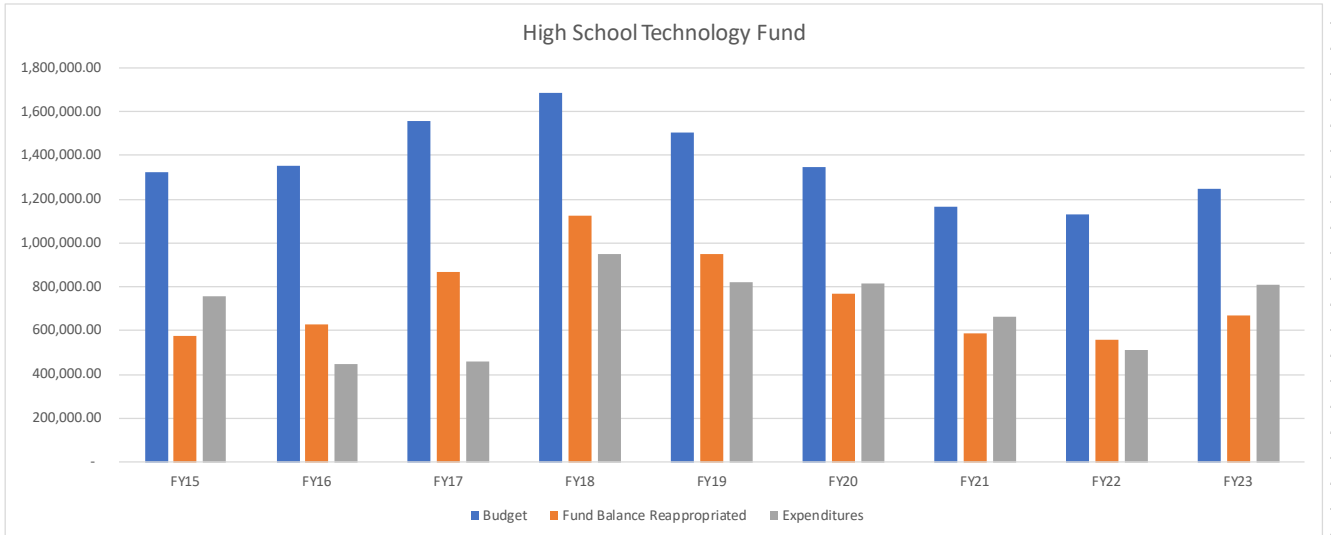
	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Budget	1,630,826.21	1,623,390.28	1,614,346.36	1,588,741.28	1,397,058.11	1,112,660.47	640,281.36	686,148.09	673,222.51	644,721.72
Fund Balance Reappropriated	809,034.83	848,870.62	886,813.20	1,068,241.28	876,558.11	561,414.44	88,554.44	142,195.95	121,864.39	92,953.03
Expenditures	833,136.08	683,583.04	585,985.66	1,014,309.56	926,775.22	1,112,475.06	617,672.69	662,689.06	673,222.51	

Elementary perpetual levy is \$520,500, beginning in FY2006



	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Budget	1,326,496.87	1,352,400.04	1,558,418.16	1,684,326.97	1,506,947.94	1,345,922.84	1,165,266.58	1,130,028.05	1,244,833.35	1,082,521.33
Fund Balance Reappropriated	574,190.01	628,137.93	868,308.76	1,124,826.97	947,447.94	767,115.72	587,081.03	556,828.29	668,001.29	506,189.33
Expenditures	756,477.56	444,468.24	461,702.64	947,407.81	823,351.38	815,424.38	665,240.22	514,176.40	809,303.4	

High school perpetual levy is \$559,500, beginning in FY2006



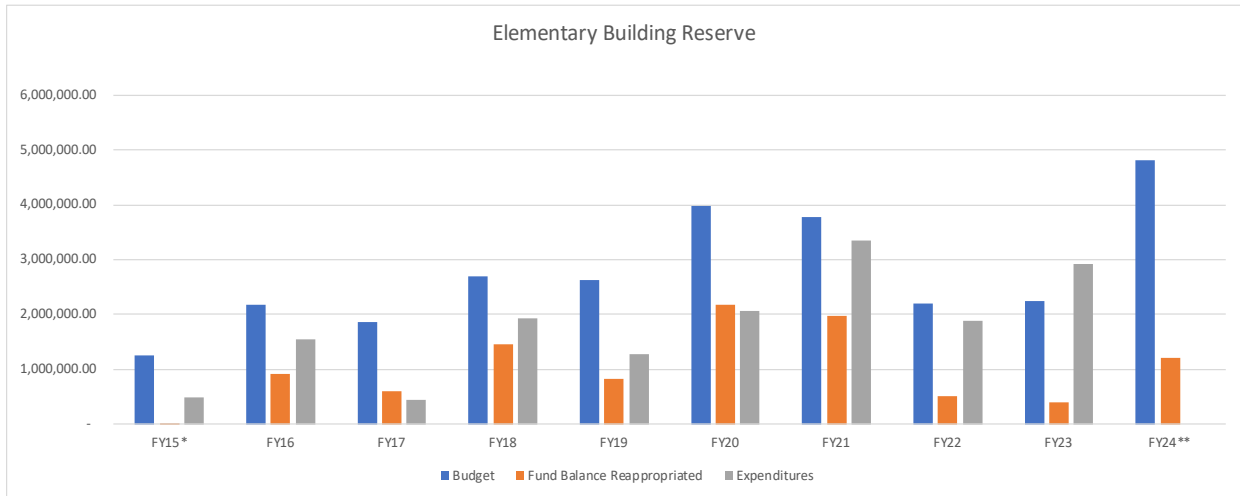
Helena Public Schools Building Reserve Fund History

Helena Elementary District No. 1

	FY15*	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24**
Budget	1,262,911.17	2,172,678.93	1,855,793.35	2,696,712.82	2,636,086.41	3,975,716.31	3,778,184.44	2,188,452.56	2,248,602.04	4,809,507.30
Fund Balance Reappropriated	12,161.17	922,378.93	601,793.35	1,446,712.82	834,186.41	2,177,416.31	1,969,484.44	503,848.61	387,952.04	1,200,837.30
Expenditures	487,512.67	1,547,049.48	449,447.68	1,930,659.48	1,271,476.34	2,059,927.19	3,338,955.38	1,871,485.33	2,914,485.34	

* Elementary levy increased from \$1,000,000 to \$1,250,000

** Elementary levy increased from \$1,250,000 to \$3,000,000

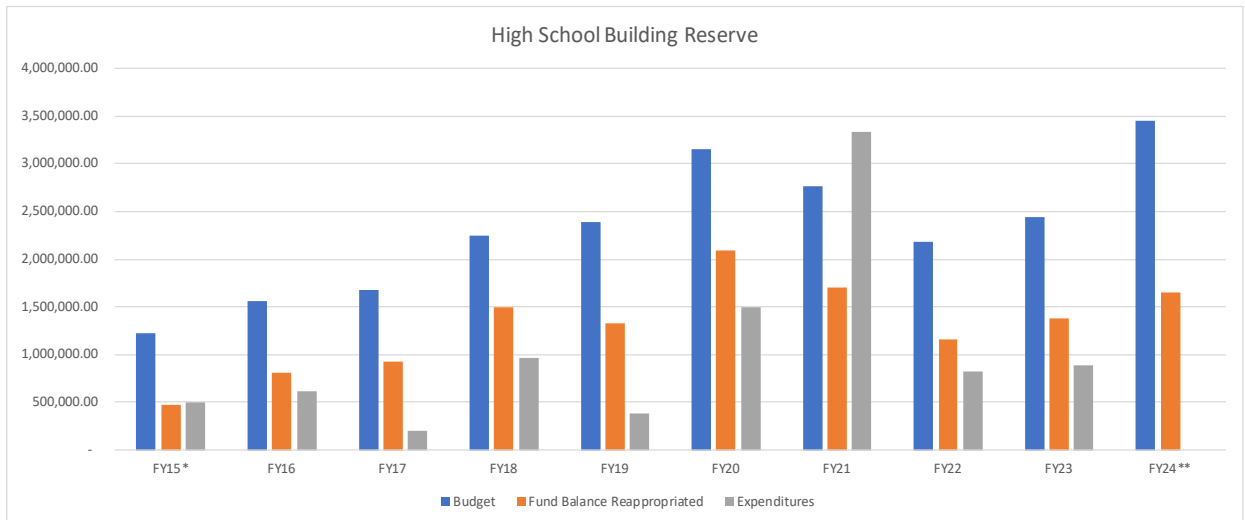


Helena High School District No. 1

	FY15*	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24**
Budget	1,229,841.34	1,554,332.74	1,678,900.61	2,251,324.33	2,390,725.10	3,154,290.89	2,758,386.00	2,187,220.99	2,443,291.87	3,451,374.02
Fund Balance Reappropriated	477,991.34	803,682.74	928,150.61	1,501,324.33	1,329,425.10	2,093,990.89	1,700,686.00	1,160,379.92	1,373,151.87	1,645,204.02
Expenditures	493,892.26	616,644.82	207,485.97	966,387.73	388,977.46	1,496,633.05	3,338,955.38	820,777.06	886,175.52	

* High School levy increased from \$550,000 to \$750,000

** High School levy increased from \$750,000 to \$1,500,000



HELENA PUBLIC SCHOOLS 10-YEAR LEVY HISTORY

HELENA ELEMENTARY VOTED LEVIES

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
General Fund	\$92,000		\$350,000			\$239,983	\$75,915	\$301,446	\$106,025	\$160,302	\$358,735
Debt Service Fund					\$63,000,000**						
Building Reserve Fund		\$1,250,000*									\$1,750,000***

*10-year levy approved May 2014

**\$63,000,000 bond approved in May 2017. The first issue (\$55,000,000) will be levied through 2037. The second issue (\$8,000,000) will be levied through 2039

***Levy increase for 10 years

Technology perpetual levy
\$520,500 passed in 2005

HELENA HIGH SCHOOL VOTED LEVIES

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
General Fund	\$223,000		\$88,495			\$107,171		\$108,455	\$272,826	\$291,836	
Debt Service Fund											
Building Reserve Fund		\$750,000*									\$750,000**

*10-year levy approved May 2014

***Levy increase for 10 years

Technology perpetual levy
\$559,500 passed in 2005

HELENA ELEMENTARY PERMISSIVE LEVIES

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
General Fund	\$10,189,870	\$10,234,346	\$10,760,755	\$10,830,733	\$11,804,698	\$11,113,947	\$11,500,268	\$11,440,439	\$11,503,541	\$11,366,431	
Transportation Fund	\$2,234,365	\$2,546,896	\$1,707,915	\$2,238,634	\$2,947,629	\$3,258,203	\$3,881,941	\$3,858,896	\$4,203,775	\$4,608,788	
Tuition Fund	\$85,620	\$4,291	\$34,172	\$52,000	\$284,352**	\$751,621	\$1,241,749	\$1,527,760	\$1,794,021****	\$2,128,142	\$2,007,095
Adult Education Fund	\$295,370	\$248,225	\$223,660	\$254,472	\$284,825	\$362,252	\$372,043	\$246,253	\$360,258	\$224,171	
Debt Service Fund (SIDs)	\$101,750	\$104,000	\$110,000	\$115,000	\$130,000	\$155,275	\$209,694	\$291,600	\$290,000	\$290,000	\$290,000
Building Reserve Fund						\$551,900***	\$326,380	\$328,529	\$246,251	\$306,805	\$303,641

**Began levying for one-to-one services for students with IEPs

***New legislation allowing permissive levies for facilities

****Began levying for District's share of Foster/Group Home & Residential Treatment tuition

HELENA HIGH SCHOOL PERMISSIVE LEVIES

	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
General Fund	\$6,617,898	\$6,672,871	\$6,749,130	\$6,843,429	\$7,467,182	\$6,879,343	\$6,907,649	\$6,762,459	\$6,794,540	\$6,911,328	
Transportation Fund	\$922,340	\$856,803	\$768,205	\$826,652	\$1,118,122	\$983,076	\$1,286,568	\$1,321,107	\$1,261,140	\$1,058,904	
Tuition Fund		\$30,128	\$104,446	\$90,100	\$254,516**	\$364,226	\$506,162	\$309,707	\$413,636****	\$696,784	\$399,123
Adult Education Fund	\$412,885	\$234,512	\$183,067	\$81,233	\$320,000	\$346,808	\$356,426	\$379,771	\$327,727	\$231,077	
Debt Service Fund (SIDs)	\$62,500	\$63,500	\$68,000	\$77,500	\$80,000	\$102,340	\$171,332	\$204,000	\$200,000	\$200,000	\$200,000
Building Reserve Fund						\$311,300**	\$157,348	\$160,798	\$144,231	\$167,649	\$152,368

**Began levying for one-to-one services for students with IEPs

***New legislation allowing permissive levies for facilities

****Began levying for District's share of Foster/Group Home & Residential Treatment tuition

