



*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, December 12th, 2023  
12:00pm

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## MINUTES

### ATTENDEES

#### Trustees:

Janet Armstrong, Committee Chair  
Kay Satre, Committee Member  
Terry Beaver, Committee Member  
Jeff Hindoién, Committee Member

#### Others:

Rex Weltz, Superintendent  
Jane Shawn, HEA President  
Keri Mizell, Human Resources Director  
Candice Delvaux, Executive Assistant  
Barb Ridgway, Chief of Staff  
Karen Ogden, Communications Officer  
Janelle Mickelson, Business Manager  
Gary Myers, Director of Educational Technology  
Josh McKay, Assistant Superintendent  
Kaitlyn Hess, Assessment & Federal Programs  
Lona Carter, Student Health  
Joslyn Davidson, Curriculum Director  
Tim McMahon, Activities Director  
Several Guests of the Public

**I. CALL TO ORDER**

Trustee Janet Armstrong called the meeting to order at 12:02 p.m.

**II. GENERAL PUBLIC COMMENT**

There was no general public comment.

**III. REVIEW OF AGENDA**

No changes were made to the agenda.

**IV. REVIEW OF MINUTES**

The committee reviewed and approved the 11.14.23 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. Mrs. Mickelson stated that last month there was a large difference in the budget balance for educator salaries in both the elementary and high school general fund compared to the previous month, and she was working on researching the reason why. Through her research she learned that they were new hires primarily in the Special Education Department. Mrs. Mickelson stated that last year at this time we had about nine percent of our budget remaining, and we are a little higher this year, but negotiations are not settled yet, so that number will change. Mrs. Mickelson stated that utilities are trending as they usually do, and she has not seen any big spikes yet. The Budget and Finance Committee moved on to have a discussion on state aid revenue sources.

**B. Discussion On State Aid Revenue Sources**

The Budget and Finance Committee had a robust conversation about state aid revenue sources. The committee discussed that Montana school districts will not receive additional funding as a result of increased property tax collections at the state level. Nor will our schools get a boost from any other tax windfall, such as coal or cannabis revenue. This year the state will see a significant increase in tax revenues

from the 95 mills and other sources as a result of the state's rapidly rising property values. But the extra revenue won't be passed on to our schools. That's because Montana public schools are funded through a set formula that is established in state law. This formula is based largely on student counts, along with other multipliers. When the state brings in increased tax revenue, these monies simply offset the state's annual cost for funding school districts. Imagine each of Montana's school districts as a cup. Each cup has a fill line determined by the state's legally established school funding formula. Every year, the state must fill each cup (school district) with water (funding) to the fill line – no more and no less. When the state receives larger-than-expected returns, say from property taxes, School Trust Lands, coal revenues or the 95 mills, it simply means there is more money left in state coffers once the school district cups have been filled to their prescribed fill lines for the year. There is no topping off and our public schools will receive no additional funding as a result of increased property tax collections at the state level this year or any other windfall.

#### **VI. BOARD COMMENT**

Trustee Janet Armstrong stated that the Budget Consensus Recommendation Committee will be meeting on December 20<sup>th</sup> from 4:00 p.m. to 6:00 p.m. There were no further board comments.

#### **VII. ADJOURNMENT**

Trustee Janet Armstrong adjourned the meeting at 12:42 p.m.