



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

December 12th, 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 11.14.23 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Budget to Actual Reports
 - B. Discussion On State Aid Revenue Sources
- VI. BOARD COMMENTS
- VII. ADJOURNMENT



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

MINUTES

ATTENDEES

Trustees:

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

Others:

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

I. CALL TO ORDER

Trustee 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. REVIEW OF MINUTES

The committee reviewed the 10.10.23 Budget and Finance Committee Meeting Minutes and there were no board comments regarding the 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. There is a large difference from last month to this month in the budget balance for educator salaries in both the elementary and high school general fund. Mrs. Mickelson stated that we did not hire a large number of people between last month and this month, which leads her to believe this could possibly be a glitch in the system, and she is researching this extensively. Mrs. Mickelson stated that the overall budget is one percent higher than this time last year in the elementary and three percent higher in the high school than this time last year. With that being said, we are still negotiating, so those numbers will change once negotiations are complete.

B. Fall Enrollment 2023/2024 Update

The Budget and Finance Committee moved on to receive a fall enrollment 2023/2024 update from Mr. Josh McKay, Assistant Superintendent. Mr. McKay reviewed a chart that showed enrollment counts for each grade level from 2019 through fall of 2023, along with the total enrollment for each year. The chart also displays projected

enrollment for each grade level for fall 2024 through fall 2031 and the projected total enrollment for each year. Mr. McKay stated that there was a total decrease of 144 students from 2022 to 2023. There was a decrease of 43 students in K-5 from 2022 to 2023, a decrease of 63 students in 6-8 from 2022 to 2023, and a decrease of 38 students in 9-12 from 2022 to 2023.

Mrs. Mickelson reviewed preliminary general fund budget projections based on fall enrollment counts with the Budget and Finance Committee. Mrs. Mickelson also reviewed what the ANB amounts would be for the elementary, the middle schools, and the high schools for the following categories: FY2025 based on fall count, FY2024, FY 2023, and 3-year average. Mrs. Mickelson went into greater details about what the FY 2024 numbers and projected 2025 numbers would be for the BASE (Minimum) budget, the maximum budget, the highest budget with a vote, the highest voted amount, and the adopted budget. Mrs. Mickelson also reviewed these numbers for the high school district. Lastly, Mrs. Mickelson reviewed what the numbers would be in the elementary for the following categories: increase/(decrease)-no note, increase/(decrease)-vote, estimated increase/(decrease) in mills, the estimated impact on a \$100,000 home, and the estimated impact on a \$200,000 home. Mrs. Mickelson also reviewed these numbers for the high school district. Mr. McKay and Mrs. Mickelson proceeded to answer any questions the Budget and Finance Committee had regarding the fall enrollment 2023/2024 update.

VI. BOARD COMMENT

There were no final board comments.

VII. ADJOURNMENT

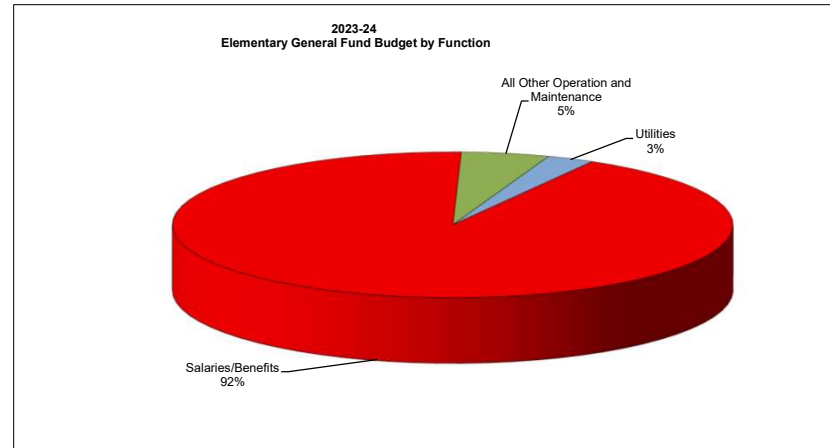
Trustee Janet Armstrong adjourned the meeting at 12:50 p.m.

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 11/30/2023
ELEMENTARY GENERAL FUND**

Account	Beginning	Annual Budget	Year-to-Date	Budget	% Budget
Description	Budget	(after transfers & amendments)	Expended & Encumbered	Balance	Left
Administrative Salaries	\$ 2,122,775	\$ 2,122,775	\$ 2,143,884	\$ (21,109)	-1.0%
Educator Salaries	22,835,572	22,835,572	22,861,552	\$ (25,980)	-0.1%
Professional Salaries	2,939,264	2,939,264	2,944,629	\$ (5,365)	-0.2%
Technical Salaries	1,508,154	1,508,154	1,516,600	\$ (8,446)	-0.6%
Clerical Salaries	1,301,725	1,301,725	1,199,944	\$ 101,782	7.8%
Service Worker Salaries	2,279,336	2,279,336	2,227,511	\$ 51,825	2.3%
Para Professional Salaries	3,574,971	3,574,971	2,544,837	\$ 1,030,134	28.8%
Guest Educator Salaries	500,112	500,112	157,464	\$ 342,648	68.5%
Substitute Clerical Salaries	11,750	11,750	7,798	\$ 3,952	33.6%
Substitute Service Worker	20,200	20,200	15,572	\$ 4,628	22.9%
Substitute Para Salaries	88,500	88,500	21,908	\$ 66,592	75.2%
Overtime	31,750	31,750	13,113	\$ 18,637	58.7%
Sabbatical Leave Salaries	-	-	-	\$ -	-
Coaching Salaries/Stipends	98,100	98,100	40,569	\$ 57,531	58.6%
Termination Pay	240,000	240,000	52,682	\$ 187,318	78.0%
Admin TSA Employer Match	-	-	-	\$ -	-
Workers' Comp/Benefits	227,600	227,600	221,279	\$ 6,321	2.8%
Crafts Benefits	30,000	30,000	21,040	\$ 8,960	29.9%
Cell phone stipends	48,652	48,652	12,074	\$ 36,578	75.2%
Contracted Services	887,116	880,074	301,448	\$ 578,626	65.7%
Gas	333,214	333,214	52,902	\$ 280,312	84.1%
Electricity	556,743	556,743	182,976	\$ 373,767	67.1%
Water	133,819	133,819	89,473	\$ 44,346	33.1%
Sewer	56,768	56,768	18,967	\$ 37,800	66.6%
Garbage	39,439	39,439	14,621	\$ 24,818	62.9%
Repair and Maintenance	42,069	42,069	25,725	\$ 16,344	38.8%
Rental	53,150	53,150	19,460	\$ 33,690	63.4%
Instructional Field Trips	10,550	10,550	2,820	\$ 7,730	73.3%
Liability/Other Insurance	2,500	2,500	-	\$ 2,500	100.0%
Postage	11,109	11,109	4,860	\$ 6,248	56.2%
Advertising	12,470	12,470	4,549	\$ 7,921	63.5%
Printing	164,821	160,821	56,296	\$ 104,525	65.0%
Extracurricular Team Travel	400	400	-	\$ 400	100.0%
Travel	47,540	47,540	35,704	\$ 11,835	24.9%
Professional Development/Meetings	66,653	73,695	19,209	\$ 54,486	73.9%
Supplies	668,933	672,933	198,478	\$ 474,455	70.5%
Books	46,277	46,277	30,313	\$ 15,964	34.5%
Periodicals	24,073	24,073	6,322	\$ 17,751	73.7%
Minor Equipment	47,410	47,410	3,365	\$ 44,045	92.9%
Major Equipment & Construction	-	-	-	\$ -	-
Dues and Memberships	46,665	46,665	32,154	\$ 14,511	31.1%
Contingency	4,062	4,062	-	\$ 4,062	100.0%
Total Budget	\$ 41,114,241	\$ 41,114,241	\$ 37,102,100	\$ 4,012,141	9.8%

Budget Transfers

From	To	Amount	Reason
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**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 11/30/2023
HIGH SCHOOL GENERAL FUND**

Account Description	Beginning	Annual Budget	Year-to-Date Expended & Encumbered	Budget Balance	% Budget Left
	Budget	(after transfers)			
Administrative Salaries	1,174,660	1,174,660	1,174,319	340	0.0%
Educator Salaries	12,650,979	12,650,979	12,594,720	56,259	0.4%
Professional Salaries	1,376,800	1,376,800	1,132,230	244,570	17.8%
Technical Salaries	903,314	903,314	891,735	11,578	1.3%
Clerical Salaries	1,133,138	1,133,138	1,081,674	51,464	4.5%
Service Worker Salaries	1,016,310	1,016,310	1,033,971	(17,661)	-1.7%
Para Professional Salaries	397,964	397,964	237,310	160,654	40.4%
Guest Educator Salaries	329,433	329,433	90,874	238,559	72.4%
Substitute Clerical Salaries	-	-	3,061	(3,061)	
Substitute Service Worker	12,800	12,800	8,518	4,282	33.4%
Substitute Para Salaries	4,000	4,000	2,102	1,899	47.5%
Overtime	25,500	25,500	8,609	16,891	66.2%
Sabbatical Salaries	176,127	176,127	176,127	-	0.0%
Coaching Salaries/Stipends	588,403	588,403	441,424	146,980	25.0%
Administrator TSA Employer Match	-	-	-	-	
Termination Pay	240,000	240,000	14,712	225,288	93.9%
Workers' Comp/Benefits	115,257	115,257	111,362	3,895	3.4%
Crafts Benefits	16,000	16,000	9,968	6,032	37.7%
Cell phone stipends	44,532	44,532	6,193	38,339	86.1%
Contracted Services	357,777	357,777	179,952	177,825	49.7%
Gas	242,111	242,111	48,205	193,906	80.1%
Electricity	437,740	437,740	130,151	307,589	70.3%
Water	65,316	65,316	22,021	43,294	66.3%
Sewer	36,395	36,395	5,766	30,630	84.2%
Garbage	29,181	29,181	9,927	19,254	66.0%
Repair and Maintenance	28,535	28,535	12,239	16,296	57.1%
Rental	25,855	25,855	2,121	23,734	91.8%
Instructional Field Trips	7,325	7,325	4,990	2,334	31.9%
Liability/Other Insurance	334,215	334,215	343,112	(8,897)	-2.7%
Postage	14,698	14,698	6,585	8,113	55.2%
Advertising	10,400	10,400	2,481	7,919	76.1%
Printing	101,580	101,580	32,564	69,016	67.9%
Travel	22,562	22,562	17,567	4,994	22.1%
Professional Development/Meetings	43,360	43,360	9,486	33,874	78.1%
Extracurricular Travel	267,705	267,705	123,418	144,287	53.9%
Supplies	496,679	496,679	149,433	347,246	69.9%
Books	58,569	58,569	28,606	29,963	51.2%
Periodicals	5,258	5,258	351	4,907	93.3%
Minor Equipment	54,889	54,889	7,962	46,927	85.5%
Major Equipment	-	-	-	-	
Dues and Memberships	32,526	32,526	19,384	13,142	40.4%
Contingency	-	-	-	-	
total budget	\$ 22,877,892	\$ 22,877,892	\$ 20,175,232	\$ 2,702,660	11.8%

Budget Transfers

From	To	Amount	Reason
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