



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 5th, 2024 – 1:00 p.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 02.13.24 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Budget to Actual Reports
 - B. Interlocal Fund Update
 - C. Enrollment Update
 - D. Preliminary 2024-25 Budget Projections
 - E. Levies Update
- VI. BOARD COMMENTS
- VII. ADJOURNMENT



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Board of Trustees
Budget and Finance Committee
Lincoln Campus
And via Microsoft Teams
Tuesday, February 13th, 2024
12:00pm

MINUTES

ATTENDEES

Trustees:
Janet Armstrong, Committee Chair
Kay Satre, 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
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
Karen Ogden, Communications Officer
Melissa Roman-Lehman, Instructional Coach
Dr. Rob Watson, Executive Director of SAM
Several Guests of the Public

I. CALL TO ORDER

Trustee 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. REVIEW OF MINUTES

The committee reviewed and approved the 1.09.24 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 our percentage remaining at this time of year is 1.6% higher than it was last year, however, we have still not settled negotiations, so that will change. Ms. Mickelson stated that we are having a hard time filling paraprofessional positions, primarily in the elementary, but also in the high school, therefore, we are seeing budget savings there because Ms. Mickelson budget for those positions to be filled. Ms. Mickelson stated there was a spike in utility costs In January for gas and electric, which was expected.

Ms. Mickelson answered any questions the committee had regarding the budget to actual reports.

Ms. Mickelson stated that we completed our second enrollment count, and she is working on projecting our budgets based on that count, we are just waiting on some solid figures from the OPI, and there is still a question on how the charter schools will be handled regarding enrollment and basic entitlement. The Budget and Finance Committee had a robust conversation about enrollment, consistency practices and

what it looks like in the retention and recruiting of students, and the school funding mechanism at the state level.

B. Presentation of Recommendations from Budget Consensus Committee

The Budget and Finance Committee viewed a presentation of recommendations from the Budget Consensus Committee from Dr. Rob Watson, Executive Director of School Administrators of Montana. Dr. Watson began his presentation with background information about the Budget Consensus Committee. In the spring of 2023, the Helena School District convened a diverse group of nearly 40 stakeholders with the purpose of examining the district budget and making recommendations for potential reductions. Based on budget forecasting, the district anticipated a budget shortfall for the 2024/25 school year. The committee met approximately 12 times from May 2023 to February 2024. Stakeholders included parents, teachers, administrators, community members, and Board members. The committee used a facilitated consensus process to make decisions.

Dr. Watson moved on to review the budget value statements from the Budget Consensus Committee. The committee examined several sources of information to create “budget value statements.” The purpose of these statements was to capture goals and objectives that could be used to evaluate potential budget reduction ideas. The statements were presented to the Board of Trustees at their October meeting. The statements are listed below.

It is the mission of Helena Public Schools to foster dynamic educational experiences that prepare all students for life. In order to succeed in this mission and support the needs of all students, the budget should allow Helena Public Schools to:

1. Empower students with a dynamic and diverse education, foster the well-being and shared responsibility for life-long success and achievement. (Short title: student outcomes and achievement)
2. Provide all students a well-rounded education that meets or exceeds (or upholds) accreditation standards in well-maintained, safe facilities that are equipped with relevant technology. (Short title: programs and environment)
3. Build trust and support for additional funding by continuously adapting and maintaining a vibrant and well-connected community. (Short title: trust and engagement)
4. Foster financial sustainability with a budget that is economically responsible, supported, and informed by the needs and aspirations of our community. (Short title: sustainability)
5. Recruit and retain the highest quality staff through recognition of accomplishments, quality training, robust support, and market compensation. (Short title: staff)

Dr. Watson moved on to discuss the estimated budget forecast for the 2024-25 school year. Throughout the term that the budget committee met, participants were presented with several budget scenarios based on the most current information available. Each scenario was built on several assumptions. The final scenario (dated January 10) shows a potential shortfall between \$660K to \$4.58M. This range is built on several assumptions including: the outcome of HEA negotiations and the results of the spring levy elections. The numbers will also change based on the second student enrollment count, the adjustment of the K8 operational levy as well as the potential addition of a HS operational levy.

Dr. Watson discussed budget reduction ideas. At the December committee meeting, the participants brainstormed several budget reduction ideas for each grade level band: K5, MS, HS. Each idea was discussed and clarified. A final list of ideas was forwarded to the administration to determine a cost estimate. Cost estimates were developed based on several assumptions, as described in the “Notes” section of the lists that Dr. Watson shared. Next, Dr. Watson reviewed the Methodology: Prioritizing Reduction Ideas. Using the Budget Value Statements, committee members evaluated each of the budget reduction ideas as they related to each budget value. Each idea was evaluated with regard to impact on (1) student outcomes and achievement (2) programs and environment (3) trust and engagement (4) financial sustainability and (5) staff. For each idea, committee members rated each budget value statement on a scale of significant impact, minor impact, no impact, or positive impact. The average rating of all committee members was used to create a priority list. The items at the top of the list were rated as having minor or no impact on the budget values. While the items at the bottom of the list were rated as having a significant impact on the budget values. It is the recommendation of the committee that the Board would use these prioritized lists when making budget decisions. The Board could consider the low impact items first (top of list) and use the significant impact items (bottom of list) only if needed to balance the budget. Dr. Watson reviewed the K5, middle school, and high school prioritized lists with the Board of Trustees. Dr. Watson concluded his presentation by sharing communication to the Board from the Budget Consensus Recommendation Committee and answered any questions the Budget and Finance Committee had regarding the presentation.

VI. PUBLIC COMMENT

An unidentified guest of the public commented asking if cuts will still have to be made even if the levies do pass.

VII. BOARD COMMENTS

The trustees discussed that if all the levies pass then it will buy us time, and we will hopefully have to cut very little, however we are still dealing with the issue of the state funding mechanism for public education and declining enrollment. The recommendations from the

Budget Consensus Committee will need to be considered if the levies do not pass, and more cuts will have to be made.

The trustees expressed their appreciation to Dr. Watson and the Budget Consensus Recommendation Committee for all the hard work that went into this long and thought-out process. The trustees also expressed their appreciation for the many different viewpoints that went into this document including administration, teachers, staff, parents, and business and community members.

VIII. ADJOURNMENT

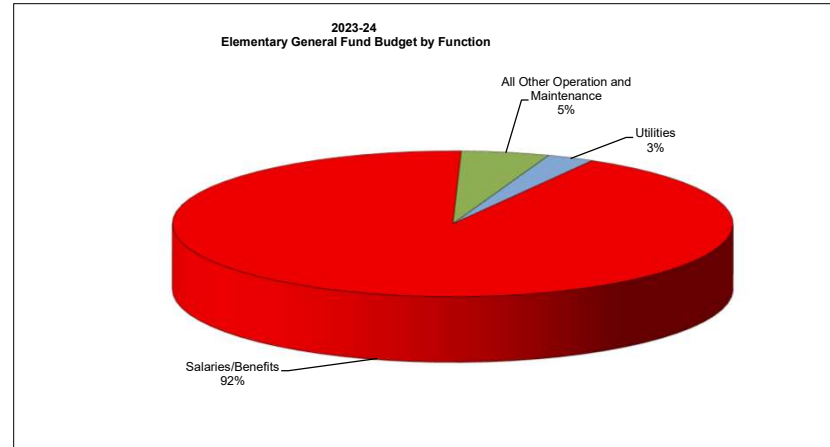
Trustee Janet Armstrong adjourned the meeting at 1:01 p.m.

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 2/29/2024
ELEMENTARY GENERAL FUND**

Account Description	Beginning	Annual Budget (after transfers & amendments)	Year-to-Date Expended & Encumbered	Budget Balance	% Budget Left
	Budget				
Administrative Salaries	\$ 2,122,775	\$ 2,122,775	\$ 2,150,883	\$ (28,108)	-1.3%
Educator Salaries	22,835,572	22,835,572	22,796,542	\$ 39,030	0.2%
Professional Salaries	2,939,264	2,939,264	2,930,021	\$ 9,244	0.3%
Technical Salaries	1,508,154	1,508,154	1,509,352	\$ (1,198)	-0.1%
Clerical Salaries	1,301,725	1,301,725	1,203,468	\$ 98,258	7.5%
Service Worker Salaries	2,279,336	2,279,336	2,234,398	\$ 44,939	2.0%
Para Professional Salaries	3,574,971	3,574,971	2,507,088	\$ 1,067,883	29.9%
Guest Educator Salaries	500,112	500,112	317,740	\$ 182,372	36.5%
Substitute Clerical Salaries	11,750	11,750	14,211	\$ (2,461)	-20.9%
Substitute Service Worker	20,200	20,200	15,572	\$ 4,628	22.9%
Substitute Para Salaries	88,500	88,500	42,699	\$ 45,801	51.8%
Overtime	31,750	31,750	26,092	\$ 5,658	17.8%
Sabbatical Leave Salaries	-	-	-	\$ -	-
Coaching Salaries/Stipends	98,100	98,100	64,965	\$ 33,135	33.8%
Termination Pay	240,000	240,000	143,035	\$ 96,965	40.4%
Admin TSA Employer Match	-	-	12,140	\$ (12,140)	-
Workers' Comp/Benefits	227,600	227,600	224,274	\$ 3,325	1.5%
Crafts Benefits	30,000	30,000	24,728	\$ 5,272	17.6%
Cell phone stipends	48,652	48,652	22,613	\$ 26,039	53.5%
Contracted Services	887,116	880,074	383,400	\$ 496,675	56.4%
Gas	333,214	333,214	189,122	\$ 144,092	43.2%
Electricity	556,743	556,743	370,094	\$ 186,649	33.5%
Water	133,819	133,819	101,124	\$ 32,695	24.4%
Sewer	56,768	56,768	28,915	\$ 27,852	49.1%
Garbage	39,439	39,439	25,313	\$ 14,126	35.8%
Repair and Maintenance	42,069	42,069	37,898	\$ 4,171	9.9%
Rental	53,150	53,150	17,917	\$ 35,233	66.3%
Instructional Field Trips	10,550	10,550	6,456	\$ 4,094	38.8%
Liability/Other Insurance	2,500	2,500	-	\$ 2,500	100.0%
Postage	11,109	11,109	5,348	\$ 5,761	51.9%
Advertising	12,470	12,470	5,357	\$ 7,113	57.0%
Printing	164,821	160,821	70,716	\$ 90,105	56.0%
Extracurricular Team Travel	400	400	-	\$ 400	100.0%
Travel	47,540	47,540	34,952	\$ 12,587	26.5%
Professional Development/Meetings	66,653	73,695	28,110	\$ 45,585	61.9%
Supplies	668,933	670,399	302,175	\$ 368,224	54.9%
Books	46,277	46,277	42,513	\$ 3,764	8.1%
Periodicals	24,073	24,073	9,020	\$ 15,053	62.5%
Minor Equipment	47,410	47,410	7,858	\$ 39,552	83.4%
Major Equipment & Construction	-	-	-	\$ -	-
Dues and Memberships	46,665	46,665	35,798	\$ 10,867	23.3%
Contingency	4,062	6,596	-	\$ 6,596	100.0%
Total Budget	\$ 41,114,241	\$ 41,114,241	\$ 37,941,908	\$ 3,172,333	7.7%

Budget Transfers

From	To	Amount	Reason
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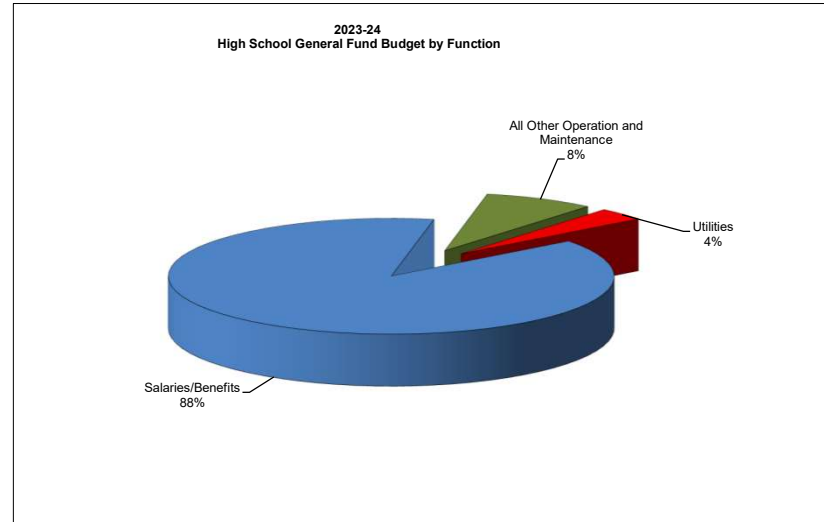


**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 2/29/2024
HIGH SCHOOL GENERAL FUND**

Account	Beginning	Annual Budget	Year-to-Date Expended & Encumbered	Budget Balance	% Budget Left
Description	Budget	(after transfers)	Encumbered	Balance	Left
Administrative Salaries	1,174,660	1,174,660	1,173,913	747	0.1%
Educator Salaries	12,650,979	12,650,979	12,744,911	(93,932)	-0.7%
Professional Salaries	1,376,800	1,376,800	1,167,145	209,655	15.2%
Technical Salaries	903,314	903,314	891,280	12,034	1.3%
Clerical Salaries	1,133,138	1,133,138	1,087,903	45,236	4.0%
Service Worker Salaries	1,016,310	1,016,310	1,010,293	6,018	0.6%
Para Professional Salaries	397,964	397,964	231,713	166,251	41.8%
Guest Educator Salaries	329,433	329,433	175,719	153,714	46.7%
Substitute Clerical Salaries	-	-	4,525	(4,525)	
Substitute Service Worker	12,800	12,800	15,240	(2,440)	-19.1%
Substitute Para Salaries	4,000	4,000	3,545	455	11.4%
Overtime	25,500	25,500	16,182	9,318	36.5%
Sabbatical Salaries	176,127	176,127	205,962	(29,835)	-16.9%
Coaching Salaries/Stipends	588,403	588,403	442,003	146,400	24.9%
Administrator TSA Employer Match	-	-	10,460	(10,460)	
Termination Pay	240,000	240,000	98,173	141,827	59.1%
Workers' Comp/Benefits	115,257	115,257	114,231	1,026	0.9%
Crafts Benefits	16,000	16,000	11,954	4,046	25.3%
Cell phone stipends	44,532	44,532	11,791	32,741	73.5%
Contracted Services	357,777	357,777	249,788	107,989	30.2%
Gas	242,111	242,111	133,626	108,486	44.8%
Electricity	437,740	437,740	250,639	187,101	42.7%
Water	65,316	65,316	29,071	36,245	55.5%
Sewer	36,395	36,395	12,134	24,261	66.7%
Garbage	29,181	29,181	17,993	11,187	38.3%
Repair and Maintenance	28,535	28,535	14,453	14,082	49.4%
Rental	25,855	25,855	5,561	20,294	78.5%
Instructional Field Trips	7,325	7,325	7,660	(336)	-4.6%
Liability/Other Insurance	334,215	334,215	343,112	(8,897)	-2.7%
Postage	14,698	14,698	10,205	4,493	30.6%
Advertising	10,400	10,400	2,895	7,505	72.2%
Printing	101,580	101,580	45,522	56,058	55.2%
Travel	22,562	22,562	17,476	5,086	22.5%
Professional Development/Meetings	43,360	43,360	21,009	22,351	51.5%
Extracurricular Travel	267,705	267,705	204,600	63,106	23.6%
Supplies	496,679	496,679	228,976	267,704	53.9%
Books	58,569	58,569	36,851	21,718	37.1%
Periodicals	5,258	5,258	529	4,729	89.9%
Minor Equipment	54,889	54,889	10,110	44,779	81.6%
Major Equipment	-	-	-	-	
Dues and Memberships	32,526	32,526	21,139	11,387	35.0%
Contingency	-	-	-	-	
total budget	\$ 22,877,892	\$ 22,877,892	\$ 21,080,291	\$ 1,797,601	7.9%

Budget Transfers

From	To	Amount	Reason
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Multidistrict Agreement

This Multidistrict Agreement (hereinafter "Agreement") is entered into this 11th day of August 10, 2022 by and between Helena School District #1 Elementary District of 55 South Rodney, Helena, MT 59601 (hereinafter "Helena Elementary District") and Helena School District #1 High School District (hereinafter, "Helena High School District"). Both Helena School District #1 High School and Elementary districts are considered to be "participating districts."

WHEREAS, pursuant to section 20-3-363, MCA, the boards of trustees of any two or more school districts may enter into an Multidistrict Agreement to create a multidistrict cooperative to perform any services, activities, and undertakings of the Participating Districts and to provide for the joint funding and operation and maintenance of all Participating Districts upon the terms and conditions as may be mutually agreed to by the districts subject to the conditions of section 20-3-363, MCA;

WHEREAS, an Agreement made pursuant to section 20-3-363, MCA, must be approved by the board of trustees of all Participating Districts;

WHEREAS, all expenditures in support of the Multidistrict Agreement may be made from the interlocal cooperative fund in accordance with sections 20-9-703 and 20-9-704, MCA. Each Participating District of the multidistrict cooperative may transfer funds into the interlocal cooperative fund from the general fund, any budgeted fund, or any non-budgeted fund of the Participating Districts, except as limited/prohibited law as follows:

1. transfers to the interlocal cooperative fund from each Participating District's general fund are limited to an amount not to exceed the direct state aid in support of the respective school district's general fund;
2. transfers from the retirement fund, the debt service fund or the compensated absence liability fund are prohibited; and
3. transfers may not be made with funds restricted by federal law unless such transfer is in compliance with any restrictions or conditions imposed by federal law.

WHEREAS, in accordance with section 20-9-703, MCA, Helena Elementary School District, shall be designated as the prime agency. All other Participating Districts shall be designated as cooperating agencies;

WHEREAS, expenditures from the interlocal cooperative fund are limited to those expenditures that are permitted by law and that are within the final budget for the budgeted fund from which the transfer was made.

NOW THEREFORE, the districts hereby agree as follows:

1. To create a multidistrict cooperative for the purpose of purchasing K-12 curriculum and resource adoption, professional development, emergency staffing to achieve accreditation standards, and operational costs for the participating districts, which include but are not limited to one-time staffing costs of participating districts.


2. To create an interlocal cooperative fund for the purpose of transferring funds from the Participating Districts for the purpose(s) stated herein;
3. Helena Elementary District is designated as the prime agency and as such shall establish a nonbudgeted interlocal cooperative fund for the purpose of the financial administration of this Multidistrict Agreement.
4. All other Participating Districts are designated as the cooperating agencies and in accordance with section 20-9-704, shall transfer its financial support under this Agreement to the prime agency by district warrant or journal entry.
5. Any and all amounts transferred into the interlocal cooperative fund by any Participating District may come from: (a) the respective district's general fund in an amount not to exceed the direct state aid in support of the respective school district's general fund; or (b) any other budgeted fund of a participating district, except that funds cannot be transferred from the retirement fund or the debt service fund; or (c) any nonbudgeted fund of a Participating District, except that funds cannot be transferred from the compensated absence liability fund.
6. Transfers may not be made with funds restricted by federal law unless the transfer is in compliant with any restrictions or conditions imposed by federal law.
7. Any and all amounts transferred into the interlocal cooperative fund by each Participating District must be for the purpose(s) stated herein as mutually agreed upon between the Participating Districts in accordance with the terms of this Agreement.
8. The term of this Agreement shall be from July 1, 2022 to June 30, 2024. This Agreement may be extended by mutual approval of each Participating District. However, the term of the Agreement may not extend beyond 3 years. Any remaining fund balance in the interlocal cooperative fund at year end may be carried over to the subsequent fiscal year.
9. The terms of this Agreement may be changed upon mutual written approval of the Participating Districts.
10. Each Participating District shall agree how the funds shall be disbursed during the current fiscal year by establishing a budget or guidelines. The prime agency shall adhere to this Agreement. The Participating Districts will be provided with a monthly accounting summary of expenditures from the prime agency.
11. The multidistrict cooperative may be dissolved upon mutual consent of all Participating Districts in writing upon 14 days written notice to all Participating Districts. In addition, any Participating District may terminate its participation in the multi-district cooperative upon 14 days written notice to all Participating Districts. In the event that the multidistrict cooperative is dissolved in its entirety or any Participating District

terminates its participation in the multidistrict cooperative, the provisions of Paragraph 12 below shall apply.

12. Upon termination of this Agreement by one or all Participating Districts, the funds of the district or districts that no longer desire to participate in this multidistrict cooperative shall be returned to such District(s) on a pro rata share of the current funds held by the prime agency after all outstanding financial obligations have been paid with said funds to revert back to the original fund(s) from which the money was transferred as a result of said District(s) participation in the multidistrict cooperative.

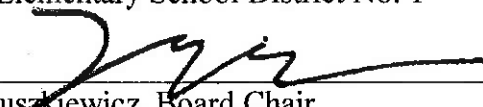
13. This Agreement shall be interpreted according to and governed by the laws of the State of Montana.

As agreed on this 10th day of August, 2021.



Luke Muszkiewicz, Board Chair
Helena Elementary School District No. 1


8/11/21
Date



Luke Muszkiewicz, Board Chair
Helena High School District No. 1


8/4/21
Date

Attest:



T. Janelle Mickelson, Business Services Administrator
Helena Elementary School District No. 1

8/11/21
Date



T. Janelle Mickelson, Business Services Administrator
Helena High School District No. 1

8/11/21
Date

Helena School District No. 1 Transfers to Multidistrict Interlocal Fund		
Fiscal Year 2012-13		
Fund		Amount
Elementary General Fund		\$100,000.00
High School General fund		\$150,000.00
Fiscal Year 2013-14		
Fund		Amount
Elementary General Fund		\$50,000.00
High School General fund		\$150,000.00
Fiscal Year 2014-15		
Fund		Amount
Elementary General Fund		\$250,000.00
High School General fund		\$20,000.00
Fiscal Year 2015-16		
Fund		Amount
Elementary General Fund		\$189,600.73
High School General fund		\$136,569.94
Fiscal Year 2016-17		
Fund		Amount
Elementary Transportation		\$800,000.00
Elementary Adult Ed		\$100,000.00
High School Transportation		\$350,000.00
Fiscal Year 2017-18		
Fund		Amount
Elementary Transportation		\$709,031.00
Elementary Adult Ed		\$72,000.00
High School Transportation		\$406,900.00
Fiscal Year 2018-19		
Fund		Amount
Elementary General Fund - District-Wide		\$300,000.00
Elementary General Fund - Earmarked for Building Budgets		\$66,512.76
Elementary Transportation		\$550,000.00
Elementary Adult Ed		\$120,000.00
High School General Fund - District-Wide		\$350,000.00
High School General Fund - Earmarked for Building Budgets		\$61,789.73
High School Transportation		\$95,000.00

Helena School District No. 1 Transfers to Multidistrict Interlocal Fund		
Fiscal Year 2019-20		
Fund		Amount
Elementary General Fund - District-Wide		\$140,000.00
Elementary General Fund - Earmarked for Building Budgets		\$202,800.77
Elementary Transportation		\$900,000.00
Elementary Adult Ed		\$150,000.00
High School General Fund - District-Wide		\$850,000.00
High School General Fund - Earmarked for Building Budgets		\$241,628.15
High School Transportation		\$300,000.00
High School Adult Ed		\$60,000.00
Fiscal Year 2020-21		
Fund		Amount
Elementary General Fund - District-Wide		\$540,000.00
Elementary General Fund - Earmarked for Building Budgets		\$252,267.76
Elementary Transportation		\$1,200,000.00
Elementary Adult Ed		\$10,000.00
High School General Fund - District-Wide		\$900,000.00
High School General Fund - Earmarked for Building Budgets		\$276,480.03
High School Transportation		\$360,000.00
High School Adult Ed		\$30,000.00
Fiscal Year 2021-22		
Fund		Amount
Elementary General Fund - Earmarked for Building Budgets		\$49,998.91
Elementary Transportation		\$871,000.00
Elementary Adult Ed		\$150,000.00
High School General Fund - District-Wide		\$800,000.00
High School General Fund - Earmarked for Building Budgets		\$153,771.19
High School Transportation		\$300,000.00
High School Adult Ed		\$90,000.00
Fiscal Year 2022-23		
Fund		Amount
Elementary General Fund - District-Wide		\$185,000.00
Elementary General Fund - Earmarked for Building Budgets		\$220,148.58
Elementary Transportation		\$750,000.00
Elementary Adult Ed		\$105,000.00
High School General Fund - District-Wide		\$77,000.00
High School General Fund - Earmarked for Building Budgets		\$104,776.62
High School Transportation		\$125,000.00
High School Adult Ed		\$90,000.00

INTERLOCAL FUND FINANCIAL ACTIVITY

District-Wide Funding													
	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Projected FY 2023-24	
Beginning Fund Balance	\$0	\$250,000	\$450,218	\$720,822	\$1,049,782	\$2,307,280	\$3,524,446	\$5,009,198	\$5,013,881	\$7,003,218	\$8,037,311	\$6,226,051	
Transfers In	\$250,000	\$200,000	\$270,000	\$326,171	\$1,250,000	\$1,187,931	\$1,415,000	\$2,400,000	\$3,040,000	\$2,211,000	\$1,332,000	\$900,000	
Interest Revenue		\$218	\$604	\$2,789	\$7,498	\$29,235	\$69,753	\$75,757	\$14,250	\$18,528	\$199,949	\$230,000	
Miscellaneous Other Revenue											\$47,968		
Expenditures:													
Bonus Pay								(\$621,257)	(\$1,011,482)				
Retirement Incentive								(\$1,849,818)		(\$216,782)			
Termination Pay									(\$9,000)		(\$104,568)		
Food Service Truck									(\$42,360)				
Technology Supplies									(\$2,070)		(\$695,762)	(\$939,577)	
Curriculum										(\$620,997)	(\$846,351)	(\$785,705)	
CRA Lighting										(\$265,550)			
Assessment (iReady)										(\$91,804)			
Property & Liability Insurance											(\$917,984)	(\$697,995)	
Contracted Services											(\$295,162)	(\$85,000)	
CSCT											(\$472,818)	(\$250,000)	
Activities/Athletics											(\$29,099)		
Driver's Ed											(\$15,116)		
Special Education											(\$14,317)		
Ending Fund Balance	\$250,000	\$450,218	\$720,822	\$1,049,782	\$2,307,280	\$3,524,446	\$5,009,198	\$5,013,881	\$7,003,218	\$8,037,613	\$6,226,051	\$4,597,773	
Building Budgets Funding													
								FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	
Beginning Fund Balance								\$0	\$128,000	\$505,785	\$831,241	\$721,893	
Transfers In								\$128,302	\$444,429	\$528,748	\$203,770	\$324,925	
Interest Revenue								\$0	\$1,341	\$2,221	\$1,730	\$18,303	
Miscellaneous Revenue											\$1,249	\$1,189	
Expenditures								(\$303)	(\$67,985)	(\$205,512)	(\$316,400)	(\$330,128)	
Ending Fund Balance								\$128,000	\$505,785	\$831,241	\$721,590	\$736,182	

PRELIMINARY GENERAL FUND BUDGET PROJECTIONS BASED ON FALL & SPRING ENROLLMENT COUNTS

School	October	Adjustments for Part-time	Adjusted October	February 2024	Adjustments for Part-time	Adjusted	Average	Adjusted	Adjusted	Prior Year Average	Change From PY
	2023 Enrollment		2023 Enrollment	Enrollment		February 2024 Enrollment		February 2022 Enrollment	February 2023 Enrollment		
Broadwater	246		246.00	256.00		256.00	251.00	253.00	252.00	252.50	-1.50
Bryant	328		328.00	290.00		290.00	309.00	292.00	287.00	289.50	19.50
Central	279		279.00	297.00		297.00	288.00	319.00	314.00	316.50	-28.50
Hawthorne	257	-37.50	219.50	259.00	-39.75	219.25	219.38	214.75	215.25	215.00	4.38
Jefferson	242		242.00	246.00		246.00	244.00	253.00	257.00	255.00	-11.00
Kessler	242		242.00	242.00		242.00	242.00	238.00	239.00	238.50	3.50
Rossiter	366		366.00	376.00		376.00	371.00	391.00	388.00	389.50	-18.50
Smith	284		284.00	286.00		286.00	285.00	290.00	287.00	288.50	-3.50
Four G's	452	-0.25	451.75	453.00	-0.25	452.75	452.25	455.00	465.00	460.00	-7.75
Jim Darcy	477	-3.25	473.75	476.00	-3.25	472.75	473.25	470.00	473.00	471.50	1.75
Warren	305		305.00	305.00		305.00	305.00	304.00	302.00	303.00	2.00
HMS-6th	240	-8.25	231.75	235.00	-8.25	226.75	229.25	229.25	225.00	227.13	2.13
CRA-6th	318	-0.75	317.25	316.00	-0.75	315.25	316.25	366.00	368.00	367.00	-50.75
Total Elementary	4036	-50.00	3986.00	4037.00	-52.25	3984.75	3985.38	4075.00	4072.25	4073.63	-88.25
HMS-7th & 8th	458	-12	446.00	445.00	-12.00	433.00	439.50	465.75	466.50	466.13	-26.63
CRA-7th & 8th	698		698.00	682.00		682.00	690.00	698.00	686.00	692.00	-2.00
Total Middle School	1156	-12	1144.00	1127.00	-12.00	1115.00	1129.50	1219.50	1216.25	1158.13	-28.63
Total Elementary District					-64.25						
CHS	1381	-11.4375	1369.56	1342.00	-9.50	1332.50	1351.03	1428.75	1390.25	1409.50	-58.47
HHS	1100	-14.875	1085.13	1056.00	-18.00	1038.00	1061.56	1069.75	1041.75	1055.75	5.81
Total High School District	2481	-26.3125	2454.69	2398.00	-27.50	2370.50	2412.59	2498.50	2432.00	2465.25	-52.66

	ANB		
	Elementary	Middle School	High School
FY2025	4141	1174	2507
FY2024	4233	1204	2562
FY2023	4117	1266	2517
3 yr average	4164	1215	2529

PRELIMINARY GENERAL FUND BUDGET PROJECTIONS BASED ON FALL ENROLLMENT COUNTS

	PROJECTED BUDGET BASED ON FALL ENROLLMENT COUNTS					
	Elementary			High School		
	FY 2024	Projected 2025	Change	FY 2024	Projected 2025	Change
BASE (Minimum) Budget:	32,879,625.72	33,683,221.93	803,596.21	17,699,175.70	18,564,773.53	865,597.83
Maximum Budget:	41,114,241.17	42,158,859.96	1,044,618.79	22,029,275.89	23,138,570.52	1,109,294.63
Highest Budget Without a Vote:	40,755,506.32	41,917,837.38	1,162,331.06	22,877,892.26	23,299,632.33	421,740.07
Highest Budget With a Vote:	41,114,241.17	42,158,859.96	1,044,618.79	22,953,175.61	23,299,632.33	346,456.72
Highest Voted Amount:	358,734.85	241,022.58		75,283.35	-	
Adopted Budget	41,114,241.17			22,877,892.26		

	Elementary		High School	
Increase/(Decrease) - No Vote	803,596	1.95%	421,740.07	1.84%
Increase/(Decrease) - Vote	1,044,619	2.54%	421,740.07	1.84%
Estimated Increase/(Decrease) in Mills	1.53		-	
Estimated Impact on \$100,000 Home:	\$2.12		-	
Estimated Impact on \$300,000 Home:	\$6.36		-	
Estimated Impact on \$600,000 Home:	\$12.72		-	

	Enter LE	LE Name	County
Elem LE:	0487	Helena Elem	Lewis & Clark
HS LE:	0488	Helena H S	Lewis & Clark

		FY23 ANB	FY24 ANB	FY25 ANB	3-Yr Ave ANB
E1		4,117	4,233	4,141	4,164
E2	X	-	-	-	-
FY23 ANB FY24 ANB FY25 ANB 3-Yr Ave ANB					
M1		1,266	1,204	1,173	1,215
M2	X	-	-	-	-

Elem budget driven by 3-year average ANB

		FY23 ANB	FY24 ANB	FY25 ANB	3-Yr Ave ANB
H1		2,517	2,562	2,508	2,529
H2	X	-	-	-	-
H3	X	-	-	-	-

HS budget driven by 3-year average ANB

Disproportionate Cost Reimbursement
FY25 Weighted GTB Subsidy Per Mill
FY24 Full-Time Equivalent Educators
FY24 Title I Allocation
American Indian Students
FY24 Adopted Budget
Highest Levy OB Auth Or Imposed Between FY20 & FY24

Elem	HS
1,024,093.84	86,612.08
416,829.00	408,718.00
393.835	186.900
1,224,440.00	412,524.00
329.00	141.00
41,114,241.17	22,877,892.26
8,234,615.45	5,178,716.56

Budget Summary

BASE (Minimum) Budget:
Maximum Budget:
Highest Budget Without a Vote:
Highest Budget With a Vote:
PROPOSED ADOPTED BUDGET:
Increase in Over-BASE levy (requires to voter approval)

33,683,221.93	18,559,266.54
42,158,859.96	23,130,703.38
41,917,837.38	23,299,632.33
42,158,859.96	23,299,632.33
42,158,859.96	23,299,632.33
241,022.58	0.00

“The most important thing we do when students enter our doors is keep them safe. In today’s world, our work to improve school safety and security is never done.”

- Steve Thennis, Principal,
Helena High School

**SAFE SCHOOLS TO LEARN
TECHNOLOGY TO SUCCEED**



Helena
Public Schools
A great place to learn



2024 Safety & Technology Levies



**TIMES HAVE
CHANGED**



Safety & Security

Ongoing and Evolving



If approved by voters, the Safety & Security Levy will pay for these improvements:

- Safety upgrades for our two high schools, including secure entrances/exits, security cameras and other equipment.
- School nurses and counselors to foster safe school environments.
- Door fob systems for all external entrances/exits to prevent doors from being propped open and enable quick re-entry in an emergency.
- Additional School Resource Officer (SRO) staffing, including security for sports and other extracurriculars.
- Software and IT support for security equipment such as cameras, door locks and emergency alert systems.
- Active shooter training and other safety training for students and staff.

TOTAL SAFETY & SECURITY AND TECHNOLOGY LEVIES

Home Value	Yearly Increase	Monthly Increase
\$100,000	\$110.70	\$9.23
\$300,000	\$332.10	\$27.68
\$600,000	\$664.20	\$55.35

Technology

Tools for 21st Century Learning



Helena passed its last school technology levy in 2004, **three years before the first iPhone was released.** How times have changed! Today, every Helena Public Schools student is provided an iPad or a Chromebook.

Mastery of digital technology is essential for virtually any career our students pursue.

The Tech Levy would help align funding with today's technology needs:

- Enhance security to keep out cyber attackers and protect student, family and staff privacy.
- Replace and repair student devices on a regular schedule to keep devices reliable and prevent learning disruptions.
- Equip teachers and classrooms with technology to engage today's students.
- Prepare Helena's youth to succeed in the 21st Century job market.



REMEMBER: PLEASE TURN IN YOUR BALLOT BY MAY 3

Learn more: www.helenaschools.org