



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 9th, 2024 – 12:00 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 03.05.24 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. 2023 District Audit: Anthony Gerharz, Manager, Wipfli LLP
<https://helenaschools.org/departments/business-finance/>
 - B. Budget to Actual Reports
- VI. BOARD COMMENTS
- VII. ADJOURNMENT



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Board of Trustees
Budget and Finance Committee
Lincoln Campus
And via Microsoft Teams
Tuesday, March 5th, 2024
1:00pm

MINUTES

ATTENDEES

Trustees:
Janet Armstrong, Committee Chair
Kay Satre, Committee Member

Others:
Rex Weltz, Superintendent
Jane Shawn, HEA President
Keri Mizell, Human Resources Director
Candice Delvaux, Executive Assistant
Janelle Mickelson, Business Manager
Josh McKay, Assistant Superintendent
Lona Carter, Student Health
Joslyn Davidson, Curriculum Director
Tim McMahon, Activities Director
Karen Ogden, Communications Officer
Melissa Romano-Lehman, Instructional Coach
Several Guests of HEF's Trading Places Program

I. **CALL TO ORDER**

Trustee Janet Armstrong called the meeting to order at 1:02 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 2.13.24 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 in looking at the elementary general fund first, our percentage of budget remaining is down from last month by about 1.1%. Where we really saw the expenditures was technical salaries went up in the elementary likely due to the crafts negotiated agreement which was settled. We saw increases in utilities which were expected, and it looks like our librarians' spending increased. We have about 1.5% more remaining in our elementary general fund budget than we did at this time last year, however, we still have not settled negotiations. In looking at the high school general fund we have nearly 2% less than we did last month remaining in the budget due to things such as utilities, termination pay, and extracurricular travel. We have about 2% more remaining in our high school general fund budget than we did last year, however, we still have not settled negotiations. Mrs. Mickelson answered any questions the Budget and Finance Committee had regarding the budget to actual reports and moved on to give an update on the interlocal fund.

B. Interlocal Fund Update

Mrs. Mickelson gave an interlocal fund update to the Budget and Finance Committee. Mrs. Mickelson began by shared the Multidistrict Agreement document with the committee and mentioned these points in the agreement which states, "*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 undertaking 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 multi district 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.” Mrs. Mickelson reviewed the history of transfers into the interlocal fund and interlocal fund financial activity dating back to Fiscal Year 2012-13. The interlocal fund has allowed us to have a two-year planning process around balancing our budget. Mrs. Mickelson answered any questions the Budget and Finance Committee had regarding the update on the interlocal fund.

C. Enrollment Update

Mrs. Mickelson gave an enrollment update to the Budget and Finance Committee. Mrs. Mickelson shared that we are down 88 students in the elementary, almost 29 in the middle school, and almost 53 in the high school. Mrs. Mickelson reviewed the ANB numbers and projections for FY2023, FY2024, AND FY2025 for the elementary, middle school, and high school, and based upon that data in both the elementary and the high school we will be operating off the three-year average enrollment. Next, Mrs. Mickelson reviewed the preliminary general fund budget projections based on fall enrollment counts and what we could potentially levy. Mrs. Mickelson noted that we received our preliminary budget data sheet from the OPI, but they did not include the charter school funding. Mrs. Mickelson shared a chart that showed ANB numbers on the left of the document and on the right, it shows what Mrs. Mickelson is estimating our budgets will be with the charter school basic funding included and what she thinks we can run a levy on. Next, Mrs. Mickelson and Superintendent Weltz gave a levies update to the Budget and Finance Committee.

D. Levies Update

Mrs. Mickelson and Superintendent Weltz discussed the levies with the Budget and Finance Committee. They are not anticipating that we will be able to run a high school general fund operational levy, however, they are projecting that we will be

able to run one in the elementary which would become the fifth levy that we would put on the ballot. The other levies will be an elementary technology fund levy, an elementary student safety and security building reserve fund levy, a high school technology levy, and a high school student safety and security building reserve fund levy. The exact amounts of the levies will be announced at a future Board of Trustees meeting. Superintendent Weltz discussed why the needs are so great for these levies and answered any questions the committee had regarding the levies.

VI. BOARD COMMENTS

There were no further board comments.

VII. ADJOURNMENT

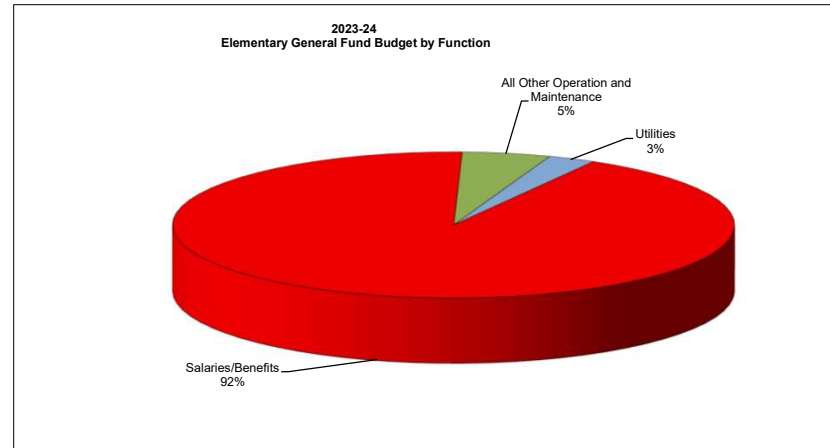
Trustee Janet Armstrong adjourned the meeting at 1:57 p.m.

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 3/31/2024
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	\$ 2,152,640	\$ (29,865)	-1.4%
Educator Salaries	22,835,572	22,835,572	23,187,384	\$ (351,813)	-1.5%
Professional Salaries	2,939,264	2,939,264	2,970,104	\$ (30,840)	-1.0%
Technical Salaries	1,508,154	1,508,154	1,505,033	\$ 3,121	0.2%
Clerical Salaries	1,301,725	1,301,725	1,193,769	\$ 107,956	8.3%
Service Worker Salaries	2,279,336	2,279,336	2,235,009	\$ 44,327	1.9%
Para Professional Salaries	3,574,971	3,574,971	2,493,004	\$ 1,081,967	30.3%
Guest Educator Salaries	500,112	500,112	380,826	\$ 119,286	23.9%
Substitute Clerical Salaries	11,750	11,750	16,127	\$ (4,377)	-37.3%
Substitute Service Worker	20,200	20,200	15,572	\$ 4,628	22.9%
Substitute Para Salaries	88,500	88,500	52,236	\$ 36,264	41.0%
Overtime	31,750	31,750	32,268	\$ (518)	-1.6%
Sabbatical Leave Salaries	-	-	-	\$ -	-
Coaching Salaries/Stipends	98,100	98,100	80,271	\$ 17,829	18.2%
Termination Pay	240,000	240,000	152,811	\$ 87,189	36.3%
Admin TSA Employer Match	-	-	12,140	\$ (12,140)	-
Workers' Comp/Benefits	227,600	227,600	226,175	\$ 1,425	0.6%
Crafts Benefits	30,000	30,000	26,150	\$ 3,850	12.8%
Cell phone stipends	48,652	48,652	33,143	\$ 15,509	31.9%
Contracted Services	887,116	880,074	405,393	\$ 474,682	53.9%
Gas	333,214	333,214	214,907	\$ 118,306	35.5%
Electricity	556,743	556,743	404,141	\$ 152,602	27.4%
Water	133,819	133,819	104,717	\$ 29,102	21.7%
Sewer	56,768	56,768	31,864	\$ 24,903	43.9%
Garbage	39,439	39,439	29,621	\$ 9,819	24.9%
Repair and Maintenance	42,069	42,069	43,899	\$ (1,830)	-4.3%
Rental	53,150	53,150	17,917	\$ 35,233	66.3%
Instructional Field Trips	10,550	10,550	7,119	\$ 3,431	32.5%
Liability/Other Insurance	2,500	2,500	-	\$ 2,500	100.0%
Postage	11,109	11,109	7,385	\$ 3,724	33.5%
Advertising	12,470	12,470	5,357	\$ 7,113	57.0%
Printing	164,821	160,821	91,771	\$ 69,050	42.9%
Extracurricular Team Travel	400	400	-	\$ 400	100.0%
Travel	47,540	47,540	35,979	\$ 11,561	24.3%
Professional Development/Meetings	66,653	73,695	30,343	\$ 43,352	58.8%
Supplies	668,933	670,399	339,818	\$ 330,581	49.3%
Books	46,277	46,277	46,178	\$ 99	0.2%
Periodicals	24,073	24,073	10,630	\$ 13,443	55.8%
Minor Equipment	47,410	47,410	11,313	\$ 36,097	76.1%
Major Equipment & Construction	-	-	-	\$ -	-
Dues and Memberships	46,665	46,665	36,766	\$ 9,899	21.2%
Contingency	4,062	6,596	-	\$ 6,596	100.0%
Total Budget	\$ 41,114,241	\$ 41,114,241	\$ 38,639,783	\$ 2,474,458	6.0%

Budget Transfers

From	To	Amount	Reason
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**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 3/31/2024
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	1,173,781	879	0.1%
Educator Salaries	12,650,979	12,650,979	12,900,637	(249,658)	-2.0%
Professional Salaries	1,376,800	1,376,800	1,142,464	234,336	17.0%
Technical Salaries	903,314	903,314	890,246	13,067	1.4%
Clerical Salaries	1,133,138	1,133,138	1,087,887	45,251	4.0%
Service Worker Salaries	1,016,310	1,016,310	987,960	28,350	2.8%
Para Professional Salaries	397,964	397,964	228,720	169,244	42.5%
Guest Educator Salaries	329,433	329,433	209,794	119,639	36.3%
Substitute Clerical Salaries	-	-	4,952	(4,952)	
Substitute Service Worker	12,800	12,800	17,638	(4,838)	-37.8%
Substitute Para Salaries	4,000	4,000	3,842	158	4.0%
Overtime	25,500	25,500	20,222	5,278	20.7%
Sabbatical Salaries	176,127	176,127	208,731	(32,603)	-18.5%
Coaching Salaries/Stipends	588,403	588,403	593,154	(4,751)	-0.8%
Administrator TSA Employer Match	-	-	10,460	(10,460)	
Termination Pay	240,000	240,000	104,503	135,497	56.5%
Workers' Comp/Benefits	115,257	115,257	115,451	(194)	-0.2%
Crafts Benefits	16,000	16,000	12,719	3,281	20.5%
Cell phone stipends	44,532	44,532	17,158	27,374	61.5%
Contracted Services	357,777	357,777	261,674	96,103	26.9%
Gas	242,111	242,111	159,267	82,845	34.2%
Electricity	437,740	437,740	270,936	166,804	38.1%
Water	65,316	65,316	31,583	33,733	51.6%
Sewer	36,395	36,395	14,439	21,956	60.3%
Garbage	29,181	29,181	20,697	8,484	29.1%
Repair and Maintenance	28,535	28,535	16,645	11,890	41.7%
Rental	25,855	25,855	5,699	20,156	78.0%
Instructional Field Trips	7,325	7,325	8,251	(926)	-12.6%
Liability/Other Insurance	334,215	334,215	343,112	(8,897)	-2.7%
Postage	14,698	14,698	10,851	3,847	26.2%
Advertising	10,400	10,400	2,895	7,505	72.2%
Printing	101,580	101,580	73,426	28,154	27.7%
Travel	22,562	22,562	17,476	5,086	22.5%
Professional Development/Meetings	43,360	43,360	22,250	21,110	48.7%
Extracurricular Travel	267,705	267,705	241,916	25,789	9.6%
Supplies	496,679	496,679	263,493	233,187	46.9%
Books	58,569	58,569	43,080	15,489	26.4%
Periodicals	5,258	5,258	827	4,431	84.3%
Minor Equipment	54,889	54,889	11,392	43,497	79.2%
Major Equipment	-	-	-	-	
Dues and Memberships	32,526	32,526	23,312	9,214	28.3%
Contingency	-	-	-	-	
total budget	\$ 22,877,892	\$ 22,877,892	\$ 21,573,540	\$ 1,304,353	5.7%

Budget Transfers

From	To	Amount	Reason
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