



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

May 14th, 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 04.09.24 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Budget to Actual Reports
 - B. Next Steps After Levy Results
- VI. BOARD COMMENTS
- VII. ADJOURNMENT



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, April 9th, 2024
12:00pm

MINUTES

ATTENDEES

Trustees:
Terry Beaver, Committee Member
Kay Satre, 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
Janelle Mickelson, Business Manager
Josh McKay, Assistant Superintendent
Tim McMahon, Activities Director
Melissa Romano-Lehman, Instructional Coach
Several Guests of the Public In Person
Several Guests of the Public Online
Anthony Gerharz, Manager, Wipfli LLP

I. CALL TO ORDER

Trustee Terry Beaver 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 3.5.24 Budget and Finance Committee Meeting Minutes.

V. **ITEMS FOR INFORMATION/DISCUSSION**

A. 2023 District Audit: Anthony Gerharz, Manager, Wipfli LLP

Mrs. Janelle Mickelson, Business Manager and District Clerk for Helena Public Schools, introduced Mr. Anthony Gerharz, Manager for Wipfli LLP, who conducted the Helena Public Schools 2023 District Audit. Mr. Gerharz stated that he was pleased to report that they issued an unmodified audit opinion on the financial statements which means that they are free from material misstatements and that the numbers can be relied upon. There were no findings, no materials weaknesses, and no significant deficiencies. Additionally, as part of their audit, as usual, they must look at our federal awards and during that portion they also did not find any issues or findings that need to be reported to the federal agencies. Specifically, the grants that they looked at were ESSER funding, Title One, and Strive Readers which is also known as the Montana Comprehensive Literacy Program. Mr. Gerharz will be presenting this same information tonight at the full board meeting, and Mr. Gerharz answered any questions the Budget and Finance Committee had regarding his presentation.

B. Budget to Actual Reports

Mrs. Mickelson reviewed the budget to actual reports for the elementary general fund and high school general fund with the Budget and Finance Committee. Mrs. Mickelson highlighted that now that we have settled the educator's contract, the educator salaries are in the red which was expected. We did not have all the CBAs, and MOUs, for the health insurance at the March payroll, so that won't show up until April, and is not reflected in these numbers. A rough estimate for the elementary is probably \$400,000 and a rough estimate for the high is around \$300,000. Those will be in the next budget to actual reports and those red numbers will get bigger. Mrs. Mickelson stated that retirements are coming in and they are higher than she thought they would be after the retirement incentives, she was not expecting as many retirements as we are seeing, so that number will affect the budget to actuals in a negative way. In the elementary general fund this time last year we only had

4.4% remaining and if we factor in the health insurance and the retirement incentives that is about where we would be. Last year in the high school general fund at this time we had around 5.5% remaining and this year if we factor in health insurance and the retirement incentive, we would be around 4% remaining, so we are not doing quite as well this year in the high school general fund. Ms. Mickelson mentioned that guest educators are being used more frequently as people take leave, and coaches because the seasons are closing in and we saw an increase in athletic travel but that should taper off now that most of the athletics are done. There was an uptick in overtime in the elementary, and Mrs. Mickelson believes that could be a custodial issue during the cold weather. Mrs. Mickelson mentioned that the librarians have been busy spending down their books budget. Mrs. Mickelson answered any questions the Budget and Finance Committee had regarding the budget to actual reports.

VI. BOARD COMMENTS

The trustees and committee members closed the meeting by discussing topics including but not limited to the interlocal fund, what our estimated general fund amount will be if the levies pass or do not pass, what our estimated deficit may be at the end of the year, and how the board will have to approve a balanced budget.

VII. ADJOURNMENT

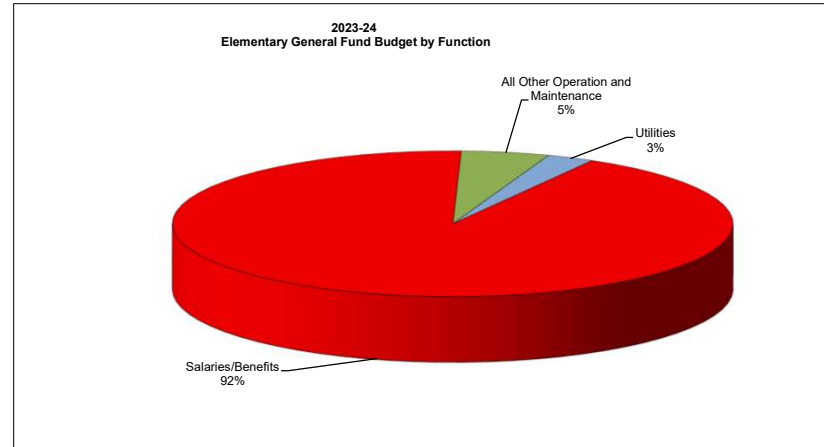
Trustee Terry Beaver adjourned the meeting at 12:20 p.m.

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 4/30/2024
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	\$ 2,161,622	\$ (38,847)	-1.8%
Educator Salaries	22,835,572	22,835,572	23,435,706	\$ (600,134)	-2.6%
Professional Salaries	2,939,264	2,939,264	2,992,194	\$ (52,929)	-1.8%
Technical Salaries	1,508,154	1,508,154	1,499,618	\$ 8,536	0.6%
Clerical Salaries	1,301,725	1,301,725	1,196,138	\$ 105,588	8.1%
Service Worker Salaries	2,279,336	2,279,336	2,215,236	\$ 64,100	2.8%
Para Professional Salaries	3,574,971	3,574,971	2,494,536	\$ 1,080,435	30.2%
Guest Educator Salaries	500,112	500,112	426,385	\$ 73,726	14.7%
Substitute Clerical Salaries	11,750	11,750	18,570	\$ (6,820)	-58.0%
Substitute Service Worker	20,200	20,200	17,900	\$ 2,300	11.4%
Substitute Para Salaries	88,500	88,500	60,493	\$ 28,007	31.6%
Overtime	31,750	31,750	37,039	\$ (5,289)	-16.7%
Sabbatical Leave Salaries	-	-	-	\$ -	-
Coaching Salaries/Stipends	98,100	98,100	99,161	\$ (1,061)	-1.1%
Termination Pay	240,000	240,000	163,229	\$ 76,771	32.0%
Admin TSA Employer Match	-	-	12,140	\$ (12,140)	-
Workers' Comp/Benefits	227,600	227,600	226,792	\$ 808	0.4%
Crafts Benefits	30,000	30,000	27,484	\$ 2,516	8.4%
Cell phone stipends	48,652	48,652	33,123	\$ 15,529	31.9%
Contracted Services	887,116	880,074	428,374	\$ 451,701	51.3%
Gas	333,214	333,214	245,064	\$ 88,149	26.5%
Electricity	556,743	556,743	448,337	\$ 108,406	19.5%
Water	133,819	133,819	108,062	\$ 25,757	19.2%
Sewer	56,768	56,768	34,690	\$ 22,078	38.9%
Garbage	39,439	39,439	33,718	\$ 5,721	14.5%
Repair and Maintenance	42,069	42,069	45,089	\$ (3,020)	-7.2%
Rental	53,150	53,150	23,716	\$ 29,434	55.4%
Instructional Field Trips	10,550	10,550	13,469	\$ (2,919)	-27.7%
Liability/Other Insurance	2,500	2,500	-	\$ 2,500	100.0%
Postage	11,109	11,109	7,306	\$ 3,803	34.2%
Advertising	12,470	12,470	5,481	\$ 6,989	56.0%
Printing	164,821	160,821	93,306	\$ 67,515	42.0%
Extracurricular Team Travel	400	400	-	\$ 400	100.0%
Travel	47,540	47,540	37,291	\$ 10,248	21.6%
Professional Development/Meetings	66,653	73,695	30,774	\$ 42,921	58.2%
Supplies	668,933	670,399	417,421	\$ 252,978	37.7%
Books	46,277	46,277	50,769	\$ (4,492)	-9.7%
Periodicals	24,073	24,073	11,290	\$ 12,783	53.1%
Minor Equipment	47,410	47,410	13,027	\$ 34,383	72.5%
Major Equipment & Construction	-	-	-	\$ -	-
Dues and Memberships	46,665	46,665	37,968	\$ 8,697	18.6%
Contingency	4,062	6,596	-	\$ 6,596	100.0%
Total Budget	\$ 41,114,241	\$ 41,114,241	39,202,515	\$ 1,911,726	4.6%

Budget Transfers

From	To	Amount	Reason
------	----	--------	--------



**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR 4/30/2024
HIGH SCHOOL GENERAL FUND**

Account Description	Beginning	Annual Budget	Year-to-Date Expended &	Budget	% Budget
	Budget	(after transfers)	Encumbered	Balance	Left
Administrative Salaries	1,174,660	1,174,660	1,177,581	(2,922)	-0.2%
Educator Salaries	12,650,979	12,650,979	13,021,314	(370,335)	-2.9%
Professional Salaries	1,376,800	1,376,800	1,150,818	225,982	16.4%
Technical Salaries	903,314	903,314	889,416	13,898	1.5%
Clerical Salaries	1,133,138	1,133,138	1,102,447	30,691	2.7%
Service Worker Salaries	1,016,310	1,016,310	982,289	34,021	3.3%
Para Professional Salaries	397,964	397,964	219,547	178,417	44.8%
Guest Educator Salaries	329,433	329,433	237,551	91,882	27.9%
Substitute Clerical Salaries	-	-	5,192	(5,192)	
Substitute Service Worker	12,800	12,800	17,907	(5,107)	-39.9%
Substitute Para Salaries	4,000	4,000	4,259	(259)	-6.5%
Overtime	25,500	25,500	22,542	2,958	11.6%
Sabbatical Salaries	176,127	176,127	210,231	(34,103)	-19.4%
Coaching Salaries/Stipends	588,403	588,403	594,240	(5,837)	-1.0%
Adminstrator TSA Employer Match	-	-	10,460	(10,460)	
Termination Pay	240,000	240,000	111,426	128,574	53.6%
Workers' Comp/Benefits	115,257	115,257	115,620	(364)	-0.3%
Crafts Benefits	16,000	16,000	13,437	2,563	16.0%
Cell phone stipends	44,532	44,532	17,306	27,226	61.1%
Contracted Services	357,777	357,777	288,737	69,040	19.3%
Gas	242,111	242,111	183,501	58,610	24.2%
Electricity	437,740	437,740	306,129	131,611	30.1%
Water	65,316	65,316	33,439	31,877	48.8%
Sewer	36,395	36,395	16,002	20,393	56.0%
Garbage	29,181	29,181	23,434	5,746	19.7%
Repair and Maintenance	28,535	28,535	18,585	9,950	34.9%
Rental	25,855	25,855	6,091	19,764	76.4%
Instructional Field Trips	7,325	7,325	10,464	(3,140)	-42.9%
Liability/Other Insurance	334,215	334,215	343,112	(8,897)	-2.7%
Postage	14,698	14,698	13,547	1,151	7.8%
Advertising	10,400	10,400	2,962	7,438	71.5%
Printing	101,580	101,580	73,977	27,603	27.2%
Travel	22,562	22,562	18,182	4,379	19.4%
Professional Development/Meetings	43,360	43,360	25,728	17,632	40.7%
Extracurricular Travel	267,705	267,705	261,200	6,505	2.4%
Supplies	496,679	496,679	333,638	163,041	32.8%
Books	58,569	58,569	45,611	12,958	22.1%
Periodicals	5,258	5,258	827	4,431	84.3%
Minor Equipment	54,889	54,889	12,600	42,289	77.0%
Major Equipment	-	-	-	-	
Dues and Memberships	32,526	32,526	23,785	8,741	26.9%
Contingency	-	-	-	-	
total budget	\$ 22,877,892	\$ 22,877,892	\$ 21,945,137	\$ 932,756	4.1%

Budget Transfers

From	To	Amount	Reason
------	----	--------	--------

