



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

September 10th, 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:

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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 05.14.24 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Budget to Actual Reports
 - B. ESSER Spend Down Report
 - C. MQEC/CAMPS School Funding Formula Direction
- VI. BOARD COMMENTS
- VII. ADJOURNMENT



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Board of Trustees
Budget and Finance Committee
Lincoln Campus
And via Microsoft Teams
Tuesday, May 14th, 2024
12:00pm

MINUTES

ATTENDEES

Trustees:
Terry Beaver, Committee Member
Kay Satre, Committee Member
Jeff Hindoién, Committee Member
Janet Armstrong, 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
Lona Carter, Student Health
Rex Weltz, Superintendent
Karen Ogden, Communications Officer
Josh McKay, Assistant Superintendent
Tim McMahon, Activities Director
Todd Verrill, Facilities Director
Kaitlyn Hess, Assessment & Federal Programs
Joslyn Davidson, Curriculum Director
Christina Sieminski, Educator
Several Guests of the Public Online & In Person

I. **CALL TO ORDER**

Trustee Janet Armstrong called the meeting to order at 12:06 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 4.9.24 Budget and Finance Committee Meeting Minutes. Trustee Jeff Hindoiem pointed out that the word *school* should be added after the word *high* in the paragraph discussing the budget to actual reports. The committee accepted the minutes with the recommended revision.

V. ITEMS FOR INFORMATION/DISCUSSION

A. 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 shared that last year at this time we had about 3.9% remaining in the elementary general fund and we are doing a little better this year and if she anticipates what termination pay will be, we will be at about 4.13% remaining. We saw savings in the paraprofessional and contracted services budgets.

Mrs. Mickelson shared that last year in the high school general fund at this time we had about 4.4% of the budget remaining but for this year she is anticipating more termination pay than she had budgeted for in the high school which would bring us down to roughly 2.4%. Mrs. Mickelson said there may be a need to transfer some expenditures of property and liability insurance from the high school general fund to the interlocal. Mrs. Mickelson stated that we did see savings in electricity, and the paraprofessional salaries which may be enough to carry us without having to transfer the property and liability insurance into the interlocal, but we will have to see. Mrs. Mickelson stated that she has a meeting with Commercial Energy next week and a month ago the preliminary rates looked pretty good. Mrs. Mickelson pointed out in the category of educator salaries the budget balance is a negative due to the retroactive pay and increase of insurance which put us over what she budgeted. She had only budgeted for a 1% increase and no increase in benefits. Mrs. Mickelson pointed out that buildings are spending down their budgets and shared that the Health Benefits Committee has been meeting regarding plan changes for the 2024-2025 school year and will be coming up with a recommendation for the full board to

vote upon at a future meeting. Mrs. Mickelson answered any questions the Budget and Finance Committee had regarding the budget to actual reports.

B. Next Steps After Levy Results

The Budget and Finance Committee moved on to discuss what the next steps would be after the results of the levies failing. Superintendent Wertz shared this is not where we want to be, but we had prepared for this scenario by forming the Budget Consensus Recommendation Committee, and that committee met for many months with the purpose to examine the district budget and make recommendations for potential reductions in the event that we need to use it for the Board of Trustees to vote upon. The recommendations are listed in different groups including K-5, middle school, and high school with the recommendations ranked from least to most impactful. The Budget and Finance Committee discussed there is a need for additional work sessions with the full Board of Trustees to discuss what reductions need to be made, with opportunities for public comment.

The Budget and Finance Committee had a robust discussion about the interlocal fund. Currently we have around \$4,000,000 in the interlocal fund, and we have used the interlocal fund to pay for expenses such as technology, curriculum, and property and liability insurance. We have also transferred money from the interlocal fund to cover the deficit of the general fund. Mrs. Mickelson pointed out it is not sustainable to keep doing that year after year as the funds will dry up. If we transfer \$2,000,000 in general fund expenditures to the interlocal fund this year, we will still have a deficit of around \$3,000,000 in the general fund, and the interlocal fund would be reduced to \$2,000,000.

VI. BOARD COMMENTS

The committee concluded the meeting by discussing that the Board of Trustees Summer Retreat date has not been set as we are trying to find a date that will work for all trustees, so there will be more information about that in the future.

VII. ADJOURNMENT

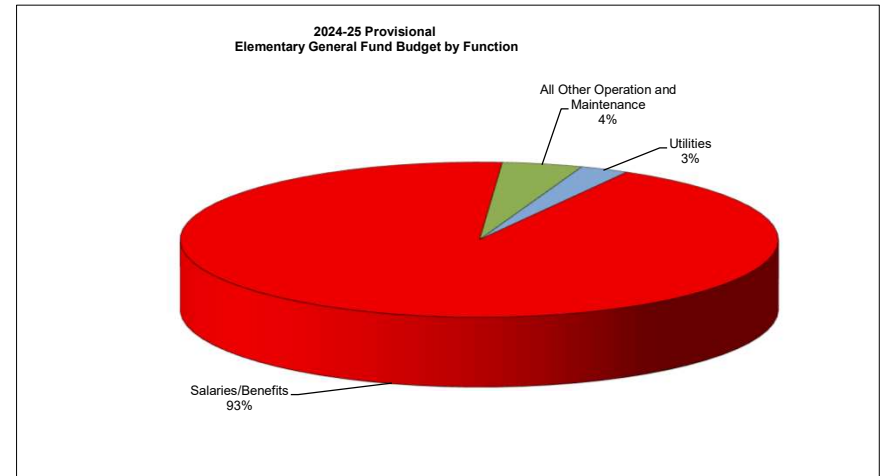
Trustee Janet Armstrong adjourned the meeting at 12:47 p.m.

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR AUGUST 2024
ELEMENTARY GENERAL FUND**

Account	Beginning	Annual Budget	Year-to-Date	Budget	% Budget
Description	Budget	(after transfers & amendments)	Expended & Encumbered	Balance	Left
Administrative Salaries	\$ 2,133,035	\$ 2,133,035	\$ 2,015,259	\$ 117,776	5.5%
Educator Salaries	24,316,760	24,316,760	22,991,679	\$ 1,325,080	5.4%
Professional Salaries	2,868,976	2,868,976	3,043,653	\$ (174,677)	-6.1%
Technical Salaries	1,422,026	1,422,026	1,414,874	\$ 7,153	0.5%
Clerical Salaries	1,302,058	1,302,058	1,054,551	\$ 247,507	19.0%
Service Worker Salaries	2,430,857	2,430,857	2,301,582	\$ 129,276	5.3%
Para Professional Salaries	2,748,600	2,748,600	2,175,265	\$ 573,334	20.9%
Guest Educator Salaries	510,606	510,606	-	\$ 510,606	100.0%
Substitute Clerical Salaries	15,300	15,300	-	\$ 15,300	100.0%
Substitute Service Worker	20,200	20,200	5,712	\$ 14,488	71.7%
Substitute Para Salaries	88,500	88,500	219	\$ 88,281	99.8%
Overtime	31,750	31,750	1,290	\$ 30,460	95.9%
Sabbatical Leave Salaries	-	-	-	\$ -	-
Coaching Salaries/Stipends	98,660	98,660	-	\$ 98,660	100.0%
Termination Pay	500,000	500,000	32,923	\$ 467,077	93.4%
Admin TSA Employer Match	-	-	-	\$ -	-
Workers' Comp/Benefits	229,273	229,273	190,449	\$ 38,824	16.9%
Crafts Benefits	35,000	35,000	15,566	\$ 19,434	55.5%
Cell phone stipends	24,438	24,438	32	\$ 24,406	99.9%
Contracted Services	870,865	870,865	132,266	\$ 738,599	84.8%
Gas	301,712	301,712	6,895	\$ 294,817	97.7%
Electricity	586,130	586,130	41,453	\$ 544,677	92.9%
Water	125,832	125,832	20,619	\$ 105,213	83.6%
Sewer	44,417	44,417	4,052	\$ 40,364	90.9%
Garbage	45,046	45,046	580	\$ 44,466	98.7%
Repair and Maintenance	31,419	31,419	21,341	\$ 10,078	32.1%
Rental	25,650	25,650	14,584	\$ 11,066	43.1%
Instructional Field Trips	8,091	8,091	503	\$ 7,588	93.8%
Liability/Other Insurance	-	-	-	\$ -	-
Postage	10,555	10,555	537	\$ 10,018	94.9%
Advertising	9,678	9,678	50	\$ 9,628	99.5%
Printing	131,436	131,436	1,838	\$ 129,598	98.6%
Extracurricular Team Travel	-	-	145	\$ (145)	#DIV/0!
Travel	45,298	45,298	30,155	\$ 15,143	33.4%
Professional Development/Meetings	71,880	71,880	4,100	\$ 67,780	94.3%
Supplies	514,096	514,096	41,267	\$ 472,829	92.0%
Books	42,625	42,625	1,274	\$ 41,351	97.0%
Periodicals	21,873	21,873	1,815	\$ 20,058	91.7%
Minor Equipment	31,458	31,458	8,277	\$ 23,181	73.7%
Major Equipment & Construction	-	-	-	\$ -	-
Dues and Memberships	51,598	51,598	35,486	\$ 16,112	31.2%
Sick Leave/Personal Leave Payoff	162,590	162,590	3,375	\$ 159,215	97.9%
Total Budget	\$ 41,908,288	\$ 41,908,288	35,613,665	\$ 6,294,623	15.0%

Budget Transfers

From	To	Amount	Reason
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**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR AUGUST 2024
HIGH SCHOOL GENERAL FUND**

Account	Beginning	Annual Budget	Year-to-Date Expended & Encumbered	Budget Balance	% Budget Left
Description	Budget	(after transfers)			
Administrative Salaries	1,278,840	1,278,840	1,271,017	7,823	0.6%
Educator Salaries	12,879,352	12,879,352	12,445,568	433,784	3.4%
Professional Salaries	1,106,895	1,106,895	1,196,936	(90,041)	-8.1%
Technical Salaries	890,435	890,435	925,831	(35,396)	-4.0%
Clerical Salaries	1,054,429	1,054,429	987,824	66,605	6.3%
Service Worker Salaries	1,166,009	1,166,009	1,041,664	124,344	10.7%
Para Professional Salaries	392,516	392,516	327,873	64,643	16.5%
Guest Educator Salaries	324,226	324,226	24,830	299,395	92.3%
Substitute Clerical Salaries	4,000	4,000	-	4,000	
Substitutue Service Worker	11,520	11,520	3,684	7,836	68.0%
Substitute Para Salaries	4,000	4,000	-	4,000	100.0%
Overtime	24,750	24,750	608	24,142	97.5%
Sabbatical Salaries	46,444	46,444	46,374	70	0.2%
Coaching Salaries/Stipends	604,680	604,680	332,728	271,952	45.0%
Adminstrator TSA Employer Match	-	-	-	-	
Termination Pay	500,000	500,000	8,553	491,447	98.3%
Workers' Comp/Benefits	120,333	120,333	99,779	20,554	17.1%
Crafts Benefits	16,000	16,000	6,882	9,118	57.0%
Cell phone stipends	12,396	12,396	123	12,273	99.0%
Contracted Services	284,814	284,814	54,321	230,493	80.9%
Gas	236,949	236,949	8,256	228,692	96.5%
Electricity	426,040	426,040	54,202	371,838	87.3%
Water	67,198	67,198	5,066	62,132	92.5%
Sewer	32,139	32,139	1,777	30,362	94.5%
Garbage	48,942	48,942	844	48,098	98.3%
Repair and Maintenance	30,808	30,808	8,671	22,137	71.9%
Rental	19,868	19,868	203	19,665	99.0%
Instructional Field Trips	4,026	4,026	-	4,026	100.0%
Liability/Other Insurance	373,023	373,023	-	373,023	100.0%
Postage	7,351	7,351	644	6,707	91.2%
Advertising	8,450	8,450	27	8,423	99.7%
Printing	41,638	41,638	273	41,364	99.3%
Travel	22,660	22,660	16,986	5,674	25.0%
Professional Development/Meetings	47,945	47,945	2,905	45,040	93.9%
Extracurricular Travel	268,155	268,155	1,108	267,047	99.6%
Supplies	679,448	679,448	38,547	640,901	94.3%
Books	22,681	22,681	445	22,236	98.0%
Periodicals	4,680	4,680	1,205	3,475	74.3%
Minor Equipment	96,469	96,469	6,440	90,029	93.3%
Major Equipment	-	-	-	-	
Dues and Memberships	80,558	80,558	8,265	72,292	89.7%
Sick Leave/Personal Leave Payoff	58,968	58,968	-	58,968	
total budget	\$ 23,299,632	\$ 23,299,632	\$ 18,930,460	\$ 4,369,172	18.8%

Budget Transfers

From	To	Amount	Reason
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