



**Board of Trustees  
Budget and Finance Committee**

March 7<sup>th</sup>, 2025 – 12:00 p.m.

Lincoln Center

1325 Poplar St., Helena, MT 59601

and via TEAMS

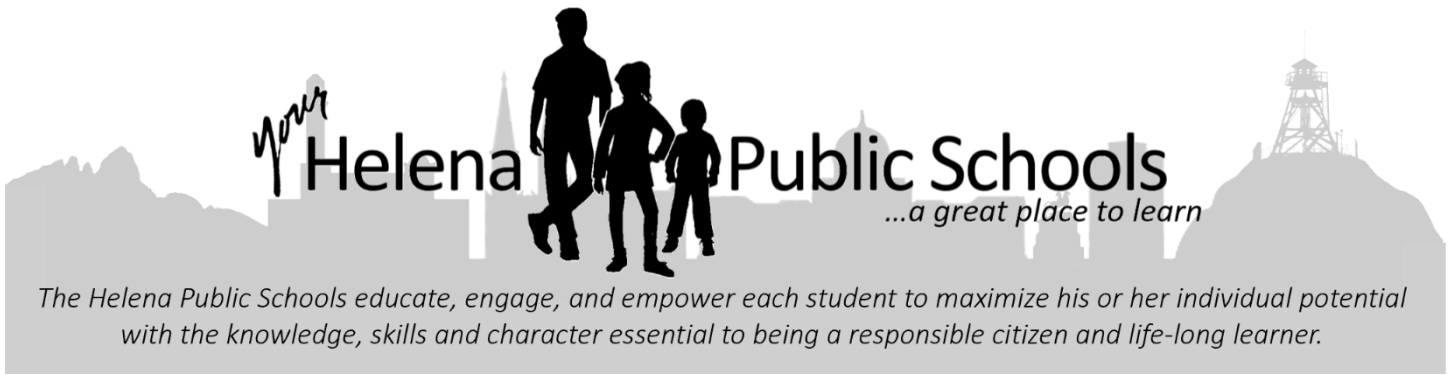
Members of the public are able to attend remotely by clicking here:

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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 2.11.24 BUDGET AND FINANCE COMMITTEE MINUTES**
- V. **ITEMS FOR INFORMATION/DISCUSSION**
  - A. Budget to Actual Reports
  - B. Interlocal Fund Financial Activity
  - C. Fall & Spring Enrollment Counts
  - D. Preliminary Budget Data Sheets
  - E. Preliminary General Fund FY 2025-26 Budget Projections
- VI. **BOARD COMMENTS**
- VII. **ADJOURNMENT**



**Board of Trustees**  
**Budget and Finance Committee**

Lincoln Center  
And via Microsoft Teams  
Tuesday, February 11<sup>th</sup>, 2025  
12:00pm

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**MINUTES**

**ATTENDEES**

**Trustees:**

Janet Armstrong, Committee Chair  
Rachel Robison, Committee Member  
Linda Cleatus, Committee Member

**Others:**

Barb Ridgway, Chief of Staff  
Jane Shawn, HEA President  
Keri Mizell, Human Resources Director  
Rex Weltz, Superintendent  
Candice Delvaux, Executive Assistant  
Gary Myers, Director of Educational Technology  
Lona Carter, Student Health Services & Special Education Director  
Karen Ogden, Communications Officer  
Josh McKay, Assistant Superintendent  
Tim McMahon, Activities Director  
Kaitlyn Hess, Data & Federal Programs Director  
Justine Alberts, Curriculum Director  
Todd Verrill, Facilities Director  
Hanna Warhank, Guest of the Public

**I. CALL TO ORDER/INTRODUCTIONS**

The meeting was called to order at 12:08 p.m. by Trustee Janet Armstrong. Following the call to order, members of the Budget and Finance Committee and other attendees introduced themselves.

**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 accepted the 12.10.24 Budget and Finance Committee Meeting Minutes.

**V. ITEMS FOR INFORMATION/DISCUSSION**

**A. Budget to Actual Reports**

The Budget and Finance Committee reviewed and discussed the Budget to Actual reports. During the discussion, Trustee Janet Armstrong highlighted several line items showing negative balances within both the elementary and high school general funds. Following this, the committee proceeded to examine the financial activity within the interlocal fund.

**B. Interlocal Fund Financial Activity**

The Budget and Finance Committee reviewed the interlocal fund financial activity report. The district began the year with approximately \$6 million in available funds and we currently have an ending fund balance of \$3,794,140. The committee moved on to review the five-year budget projections.

**C. 5-Year Budget Projections**

The Budget and Finance Committee reviewed and discussed the 5-year budget projections documents. The documents included the methodology behind recap which outlines the methodology to calculate ANB, the methodology to calculate budget authority limits, and the methodology to calculate expenditure budgets. Additionally, the documents highlighted key uncertainties that currently impact the projections. The committee further engaged in a discussion regarding the potential impact of forthcoming legislative changes on these projections.

**D. STARS Discussion**

The Budget and Finance Committee concluded the meeting with a robust discussion about STARS funding.

**VI. BOARD COMMENTS**

There were no board comments.

**VII. ADJOURNMENT**

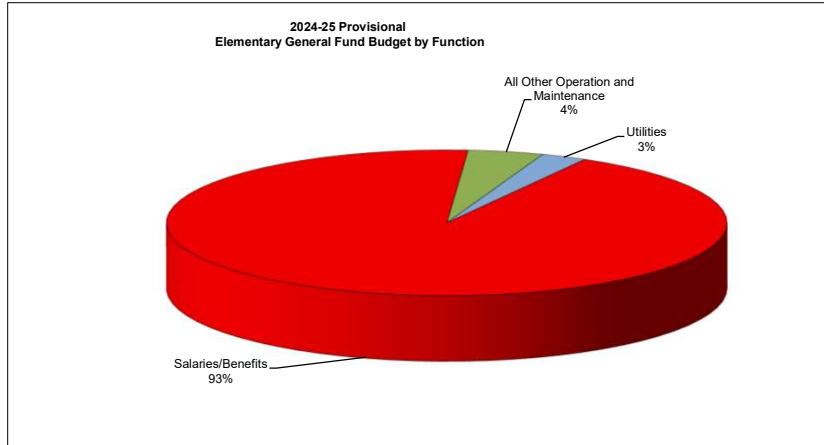
Budget and Finance Committee Chair Janet Armstrong adjourned the meeting at 12:30 p.m.

HELENA SCHOOL DISTRICT NO. 1  
FINANCIAL REPORT FOR FEBRUARY 2025  
ELEMENTARY GENERAL FUND

Account	Beginning	Annual Budget (after transfers & amendments)	Year-to-Date Expended & Encumbered	Budget	% Budget
Description	Budget			Balance	Left
Administrative Salaries	\$ 2,133,035	\$ 2,133,035	\$ 2,049,675	\$ 83,360	3.9%
Educator Salaries	24,316,760	24,316,760	23,282,897	\$ 1,033,862	4.3%
Professional Salaries	2,868,976	2,868,976	3,134,072	\$ (265,096)	-9.2%
Technical Salaries	1,422,026	1,422,026	1,332,813	\$ 89,213	6.3%
Clerical Salaries	1,302,058	1,302,058	1,153,472	\$ 148,586	11.4%
Service Worker Salaries	2,430,857	2,430,857	2,241,637	\$ 189,220	7.8%
Para Professional Salaries	2,748,600	2,748,600	2,229,656	\$ 518,943	18.9%
Guest Educator Salaries	510,606	510,606	260,227	\$ 250,380	49.0%
Substitute Clerical Salaries	15,300	15,300	25,316	\$ (10,016)	-65.5%
Substitute Service Worker	20,200	20,200	14,192	\$ 6,008	29.7%
Substitute Para Salaries	88,500	88,500	58,471	\$ 30,029	33.9%
Overtime	31,750	31,750	26,267	\$ 5,483	17.3%
Sabbatical Leave Salaries	-	-	-	\$ -	
Coaching Salaries/Stipends	98,660	98,660	75,629	\$ 23,031	23.3%
Termination Pay	500,000	500,000	146,159	\$ 353,841	70.8%
Admin TSA Employer Match	-	-	12,140	\$ (12,140)	
Workers' Comp/Benefits	229,273	229,273	218,568	\$ 10,705	4.7%
Crafts Benefits	35,000	35,000	23,340	\$ 11,660	33.3%
Cell phone stipends	24,438	24,438	44,219	\$ (19,780)	-80.9%
Contracted Services	870,865	870,865	271,798	\$ 599,067	68.8%
Gas	301,712	301,712	141,487	\$ 160,225	53.1%
Electricity	586,130	586,130	285,953	\$ 300,177	51.2%
Water	125,832	125,832	97,137	\$ 28,695	22.8%
Sewer	44,417	44,417	31,366	\$ 13,050	29.4%
Garbage	45,046	45,046	30,131	\$ 14,915	33.1%
Repair and Maintenance	31,419	31,419	29,377	\$ 2,042	6.5%
Rental	25,650	25,650	15,465	\$ 10,185	39.7%
Instructional Field Trips	8,091	8,091	2,359	\$ 5,732	70.8%
Liability/Other Insurance	-	-	-	\$ -	
Postage	10,555	10,555	3,416	\$ 7,139	67.6%
Advertising	9,678	9,678	1,730	\$ 7,948	82.1%
Printing	131,436	131,436	69,636	\$ 61,799	47.0%
Extracurricular Team Travel	-	-	724	\$ (724)	
Travel	45,298	45,298	37,145	\$ 8,154	18.0%
Professional Development/Meetings	71,880	71,880	24,169	\$ 47,711	66.4%
Supplies	514,096	515,357	215,402	\$ 299,955	58.2%
Books	42,625	41,364	30,296	\$ 11,068	26.8%
Periodicals	21,873	21,873	9,975	\$ 11,899	54.4%
Minor Equipment	31,458	31,458	19,898	\$ 11,560	36.7%
Major Equipment & Construction	-	-	-	\$ -	
Dues and Memberships	51,598	51,598	45,231	\$ 6,367	12.3%
Sick Leave/Personal Leave Payoff	162,590	162,590	9,942	\$ 152,648	93.9%
<b>Total Budget</b>	<b>\$ 41,908,288</b>	<b>\$ 41,908,288</b>	<b>37,701,388</b>	<b>\$ 4,206,899</b>	<b>10.0%</b>

Budget Transfers

From	To	Amount	Reason
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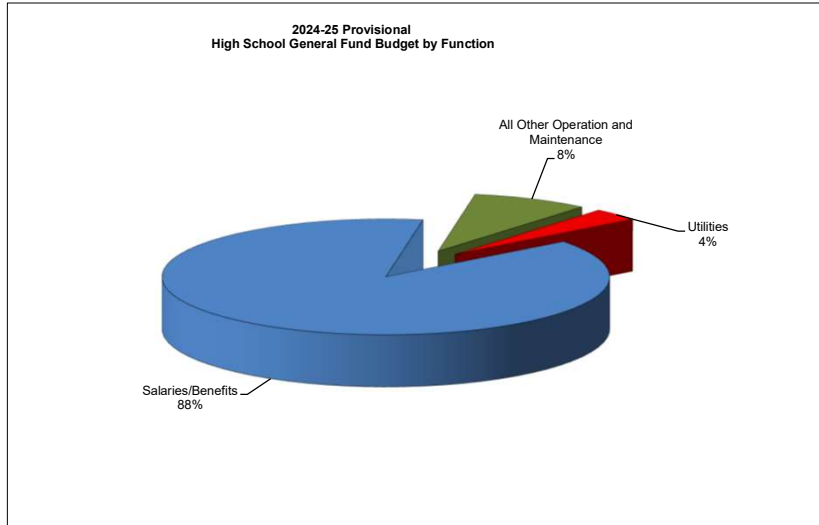


HELENA SCHOOL DISTRICT NO. 1  
FINANCIAL REPORT FOR FEBRUARY 2025  
HIGH SCHOOL GENERAL FUND

Account	Beginning	Annual Budget	Year-to-Date Expended & Encumbered	Budget	% Budget
Description	Budget	(after transfers)	Balance	Left	
Administrative Salaries	1,278,840	1,278,840	1,273,169	5,671	0.4%
Educator Salaries	12,879,352	12,879,352	12,350,326	529,026	4.1%
Professional Salaries	1,106,895	1,106,895	1,147,321	(40,426)	-3.7%
Technical Salaries	890,435	890,435	944,015	(53,579)	-6.0%
Clerical Salaries	1,054,429	1,054,429	1,023,255	31,174	3.0%
Service Worker Salaries	1,166,009	1,166,009	921,427	244,581	21.0%
Para Professional Salaries	392,516	392,516	329,188	63,329	16.1%
Guest Educator Salaries	324,226	324,226	170,361	153,865	47.5%
Substitute Clerical Salaries	4,000	4,000	7,150	(3,150)	
Substitute Service Worker	11,520	11,520	6,394	5,126	44.5%
Substitute Para Salaries	4,000	4,000	3,843	157	3.9%
Overtime	24,750	24,750	16,634	8,116	32.8%
Sabbatical Salaries	46,444	46,444	49,064	(2,620)	-5.6%
Coaching Salaries/Stipends	604,680	604,680	623,783	(19,103)	-3.2%
Adminstrator TSA Employer Match	-	-	7,460	(7,460)	
Termination Pay	500,000	500,000	84,213	415,787	83.2%
Workers' Comp/Benefits	120,333	120,333	111,106	9,228	7.7%
Crafts Benefits	16,000	16,000	11,068	4,932	30.8%
Cell phone stipends	12,396	12,396	20,350	(7,955)	-64.2%
Contracted Services	284,814	284,814	200,069	84,744	29.8%
Gas	236,949	236,949	122,348	114,601	48.4%
Electricity	426,040	426,040	248,059	177,981	41.8%
Water	67,198	67,198	36,677	30,522	45.4%
Sewer	32,139	32,139	12,158	19,981	62.2%
Garbage	48,942	48,942	19,414	29,528	60.3%
Repair and Maintenance	30,808	30,808	15,427	15,381	49.9%
Rental	19,868	19,868	3,094	16,773	84.4%
Instructional Field Trips	4,026	4,026	7,462	(3,436)	-85.4%
Liability/Other Insurance	373,023	373,023	-	373,023	100.0%
Postage	7,351	7,351	5,265	2,085	28.4%
Advertising	8,450	8,450	897	7,553	89.4%
Printing	41,638	41,638	53,429	(11,791)	-28.3%
Travel	22,660	22,660	21,555	1,105	4.9%
Professional Development/Meetings	47,945	47,945	16,166	31,779	66.3%
Extracurricular Travel	268,155	268,155	168,675	99,481	37.1%
Supplies	679,448	679,448	237,105	442,342	65.1%
Books	22,681	22,681	21,849	833	3.7%
Periodicals	4,680	4,680	4,886	(207)	-4.4%
Minor Equipment	96,469	96,469	14,321	82,148	85.2%
Major Equipment	-	-	-	-	
Dues and Memberships	80,558	80,558	19,859	60,699	75.3%
Sick Leave/Personal Leave Payoff	58,968	58,968	-	58,968	
total budget	\$ 23,299,632	\$ 23,299,632	\$ 20,328,843	\$ 2,970,790	12.8%

Budget Transfers

From	To	Amount	Reason
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## **INTERLOCAL FUND FINANCIAL ACTIVITY**

**As of 2/28/2025**

	District-wide
	<u>7.1.2024</u>
Beginning Fund Balance	\$5,999,857
Adjustment	
Interest Revenue	\$113,654.61
Miscellaneous Other Revenue	614
Expenditures & Encumbrances:	
Termination Pay	
Technology Supplies	(\$519,724)
Curriculum	(\$329,993)
Assessments	(\$7,987)
Property & Liability Insurance	(\$1,185,361)
Contracted Services	(\$39,203)
CSCT	(\$191,987)
Field Trips	(\$21,311)
Supplies	(\$442)
Professional Development	(\$2,493)
Copier Leases	(\$39,001)
Ending Fund Balance	<u>\$3,776,624</u>

	<u>7.1.2024</u>
Beginning Fund Balance	\$437,903
Adjustment	
Interest Revenue	\$9,320
Miscellaneous Revenue	
Expenditures & Encumbrances	<u>(\$124,761)</u>
Ending Fund Balance	\$322,462

	<u>7.1.2024</u>
Beginning Fund Balance	\$638,821
Adjustment	
Interest Revenue	\$15,036
Miscellaneous Revenue	
Expenditures & Encumbrances:	
Activities/Athletics	(\$12,002)
Special Education	<u>(\$1,583)</u>
Ending Fund Balance	\$640,271

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

School	October 2024 Enrollment	Adjustments for Part-time	Adjusted October 2024 Enrollment	February 2025 Enrollment	Adjustments for Part-time	Adjusted February 2025 Enrollment	Average Enrollment	Adjusted October 2023 Enrollment	Adjusted February 2024 Enrollment	Prior Year Average	Change From PY
Broadwater	207		207.00	213		213.00	210.00	246.00	256.00	251.00	-41.00
Bryant	282		282.00	272	-0.75	271.25	276.63	328.00	290.00	309.00	-32.38
Central	238		238.00	245		245.00	241.50	279.00	297.00	288.00	-46.50
Hawthorne	181		181.00	179		179.00	180.00	219.50	219.25	219.38	-39.38
Jefferson	243		243.00	246		246.00	244.50	242.00	246.00	244.00	0.50
Kessler	235	-1.5	233.50	241	-1.50	239.50	236.50	242.00	242.00	242.00	-5.50
Rossiter	367		367.00	364		364.00	365.50	366.00	376.00	371.00	-5.50
Smith	216		216.00	215		215.00	215.50	284.00	286.00	285.00	-69.50
Four G's	469		469.00	470		470.00	469.50	451.75	452.75	452.25	17.25
Jim Darcy	468	-2	466.00	471	-1.00	470.00	468.00	473.75	472.75	473.25	-5.25
Warren	274		274.00	269		269.00	271.50	305.00	305.00	305.00	-33.50
Montessori Charter	198		198.00	198		198.00	198.00				198.00
Mount Ascension	65	-43.5	21.50	63	-43.75	19.25	20.38				20.38
HMS-6th	257	-0.75	256.25	256		256.00	256.13	231.75	226.75	229.25	26.88
CRA-6th	304	-3	301.00	300	-2.25	297.75	299.38	317.25	315.25	316.25	-16.88
Total Elementary	4004	-50.75	3953.25	4002	-49.25	3952.75	3953.00	3986.00	3984.75	3985.38	-32.38
HMS-7th & 8th	448	-0.75	447.25	448	-2.19	445.81	446.53	446.00	433.00	439.50	7.03
CRA-7th & 8th	664	-3.75	660.25	657	-1.81	655.19	657.72	698.00	682.00	690.00	-32.28
Mount Ascension	37	-16.75	20.25	39	-18.75	20.25	20.25				20.25
Total Middle School	1149	-21.25	1127.75	1144	-22.75	1121.25	1124.50	1144.00	1115.00	1129.50	-25.25
Total Elementary District					-72.00						
CHS	1307	-14	1293.00	1274	-11.50	1262.50	1277.75	1369.56	1332.50	1351.03	-73.28
HHS	986	-8.5	977.50	964	-10.56	953.44	965.47	1085.13	1038.00	1061.56	-96.09
Mount Ascension	65	-19.75	45.25	102	-35.00	67.00	56.13				56.13
PAL	58		58.00	79	-0.75	78.25	68.13				68.13
Total High School District	2416	-42.2500	2373.75	2419	-57.81	2361.19	2367.47	2454.69	2370.50	2412.59	-169.38

	ANB							
	E1	E2	E3	M1	M2	H1	H2	H3
FY2026	3880	22	206	1148	22	2331	59	71
FY2025	4141			1173		2508		
FY2024	4233			1204		2562		
3 yr average	4085	8	69	1175	8	2467	20	24
PY	4164	0	0	1215	0	2529	0	0





# PRELIMINARY BUDGET DATA SHEET

FY 2026

## Pre-Session

County: 25 Lewis & Clark

District: 0487 Helena Elem

NOTE: Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2026 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding.

1. Certified ANB		FY 2026			3 Year Avg ANB		
			*Basic	*Per ANB		*Basic	*Per ANB
*Budget Unit		ANB	Entitlement	Entitlement	ANB	Entitlement	Entitlement
E1	HELENA K-6	3,881	486,568.00	23,801,943.20	4,085	510,160.00	25,047,812.00 +
E2	MAL CHARTER K-6	22	0.00	138,707.80	8	0.00	50,450.40 +
E3	HM CHARTER K-6	206	58,963.00	1,295,019.00	69	0.00	434,713.80 +
M1	HELENA 7-8	1,148	206,368.00	8,971,274.00	1,175	212,264.00	9,178,512.50 +
M2	MAL CHARTER 7-8	22	117,928.00	177,534.50	8	0.00	64,586.00 +
2.	* Direct State Aid						15,867,828.92
3.	Quality Educator						1,467,198.22
4.	At Risk Student						141,564.76
5.	* Indian Education For All						131,647.35
6.	American Indian Achievement Gap						76,472.00
7.	* Data For Achievement						126,035.10
8.	Special Education Funding (FY 2026):						
NOTE: Block Grant Eligiblity Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligiblity Status = "No" means you have NOT yet qualified.							
Special Education Block Grant Eligibility Status						Yes	
Special Education Block Grant Rates Per Current ANB							
Instructional Block Grant Rate [IBG]						160.55	
Related Services Block Grant Rate [RSBG]						53.51	
Threshold to Determine Disproportionate Costs						3.179622141	
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X Current Year ANB]						847,543.45
* b.	Related Services Block Grant Entitlement [RSBG rate X Current Year ANB]						282,479.29
c.	Reimbursement for Disproportionate Costs - See Page 2.						886,136.52
* d.	Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						2,016,159.26
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)						N/A
Required Local Match							
* f(i).	District's Required Match for IBG [8a X 0.33]						279,689.34
f(ii).	District's Required Match for RSBG [8b X 0.33]						93,218.17
* f(iii).	District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]						N/A
* f(iv).	Total Required Local Match to Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]						372,907.51
Minimum Special Education Budget to Avoid Reversions							
* g.	Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						1,502,930.25



# PRELIMINARY BUDGET DATA SHEET

FY 2026

## Pre-Session

County: 25 Lewis & Clark

District: 0487 Helena Elem

### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY 2024 Allowable Cost Expenditures	6,942,832.38	0.00	0.00
Total K-12 Expenditures Prorated by FY 2024 ANB			
b. FY 2024 Amount to Avoid Reversion	1,486,809.08	0.00	0.00
c. Reimbursement for Disproportionate Costs	886,136.52	0.00	0.00
If (a-b) > 0 and a > (b * 3.179622141) then [a - (b * 3.179622141)] * 0.4			

#### 9. FY 2026 Budget Limits:

* a.	Required % of Special Ed Funding in Maximum [20-9-306(9), MCA]	100%
* b.	BASE Budget	33,164,339.35
c.	Maximum Budget Limit	41,473,734.65
* d.	Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues)	41,398,954.80
* e.	Highest Budget With A Vote	41,938,479.64
* f.	Highest Voted Amount (9e-9d)	539,524.84

#### 10. Prior Year Information for Budgeting:

a.	FY 2025 BASE Budget	33,673,672.13
b.	FY 2025 Maximum Budget	42,149,310.16
c.	FY 2025 Budget Limit ANB	5,379
d.	FY 2025 Adopted General Fund Budget	41,908,287.58
e.	Highest Levy Over-BASE Authorized or Imposed Between FY 2021 FY 2025	8,234,615.45

#### 11. Debt Service Fund and County Retirement GTB:

	Elementary	High School
<b>County</b>		
a.	Tax Year 2024 County Taxable Value	204,027,451
b.	FY 2024-2025 County ANB	7,044
c.	County Retirement Mill Value per ANB	28.96
<b>District</b>		
d.	Tax Year 2024 District Taxable Value	146,941,878
e.	FY 2024-2025 District Budget Limit ANB	5,379
f.	District Debt Service Mill Value per ANB	27.32
<b>Statewide</b>		
g.	Statewide Retirement Mill Value per ANB	78.62
h.	Debt Service Assistance Mill Value per ANB	58.24



# PRELIMINARY BUDGET DATA SHEET

FY 2026

## Pre-Session

County: 25 Lewis & Clark

District: 0487 Helena Elem

### 12. General Fund Guaranteed Tax Base Aid (GTB) Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
a. Statewide Taxable Valuation (Tax Year 2024)***	4,512,374,412	4,512,374,412
b. FY 2025 Statewide GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement + 40% of Special Education Allowable Cost Payment (Including Cooperative Costs)	283,022,467.85	157,586,587.36
c. GTB Ratio: [(a) Divided by (b)] x 262%	41.77	75.02

II. DISTRICT GTB SUBSIDY:	Elementary	High School
a. Statewide GTB ratio (from c above)	41.77	N/A
b. FY 2025 District GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement	12,683,244.57	N/A
c. 40% of FY 2025 District Special Education Allowable Cost Payment plus District Coop Cost Payment	859,775.85	N/A
d. District's FY 2026 Guaranteed Tax Base (a) x [b + c]	565,691,962.94	N/A
e. District Taxable Valuation (Tax Year 2024)***	146,941,878	N/A
f. If (d) is Greater Than (e), Then: DISTRICT's FY 2026 GTB Subsidy Per BASE Mill [d - e] x 0.001	418,750.00	N/A

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per 20-9-366(2)(a), MCA, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

### 13. Building Reserve Permissive Sub-Fund School Major Maintenance Aid Subsidy

	Elementary	High School	K-12
a. District State Major Maintenance Aid (SMMA) Allowable Amount	606,690.00		
b. Calculated Amount of State School Major Maintenance Aid Per Dollar of Local Effort****	1.13		

\*\*\*\* State major maintenance aid per dollar of local effort calculated as per 20-9-525, MCA assumes full state funding for this program. Proration may apply due to limitations in state appropriation and/or available state revenue for funding.



# PRELIMINARY BUDGET DATA SHEET

FY 2026

## Pre-Session

County: 25 Lewis & Clark

District: 0488 Helena H S

NOTE: Information shown on the asterisked lines below (\*) is subject to change if your district's certified ANB is changed; any changes will be reflected on the FY2026 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding.

1. Certified ANB		FY 2026			3 Year Avg ANB		
*Budget Unit		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	HELENA HS 9-12	2,331	689,897.00	18,051,390.50 +	2,467	707,587.00	19,095,258.50
H2	MAL CHARTER 9-12	59	353,787.00	475,569.50 +	20	0.00	161,405.00
H3	PAL CHARTER 9-12	71	353,787.00	572,082.50 +	24	0.00	193,662.00
2.	* Direct State Aid						9,161,941.54
3.	Quality Educator						654,895.90
4.	At Risk Student						47,810.13
5.	* Indian Education For All						60,614.43
6.	American Indian Achievement Gap						28,072.00
7.	* Data For Achievement						58,030.38
8.	Special Education Funding (FY 2026):						
NOTE: Block Grant Eligibility Status = "Yes" means OPI records indicate you are qualified and will receive the funding listed. Block Grant Eligibility Status = "No" means you have NOT yet qualified.							
Special Education Block Grant Eligibility Status						Yes	
Special Education Block Grant Rates Per Current ANB							
Instructional Block Grant Rate [IBG]						160.55	
Related Services Block Grant Rate [RSBG]						53.51	
Threshold to Determine Disproportionate Costs						3.179622141	
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X Current Year ANB]					395,113.55	
* b.	Related Services Block Grant Entitlement [RSBG rate X Current Year ANB]					131,688.11	
c.	Reimbursement for Disproportionate Costs - See Page 2.					0.00	
* d.	Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]					526,801.66	
Prorated Cooperative Cost Payments (Members of Cooperatives Only)							
* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)					N/A	
Required Local Match							
* f(i).	District's Required Match for IBG [8a X 0.33]					130,387.47	
f(ii).	District's Required Match for RSBG [8b X 0.33]					43,457.08	
* f(iii).	District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]					N/A	
* f(iv).	Total Required Local Match to Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]					173,844.55	
Minimum Special Education Budget to Avoid Reversions							
* g.	Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]					700,646.21	



# PRELIMINARY BUDGET DATA SHEET

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### Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY 2024 Allowable Cost Expenditures	0.00	2,156,539.77	0.00
Total K-12 Expenditures Prorated by FY 2024 ANB			
b. FY 2024 Amount to Avoid Reversion	0.00	700,607.85	0.00
c. Reimbursement for Disproportionate Costs	0.00	0.00	0.00
If (a-b) > 0 and a > (b * 3.179622141) then [a - (b * 3.179622141)] * 0.4			

#### 9. FY 2026 Budget Limits:

* a.	Required % of Special Ed Funding in Maximum [20-9-306(9), MCA]	100%
* b.	BASE Budget	17,984,155.96
c.	Maximum Budget Limit	22,399,539.66
* d.	Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues)	23,162,872.52
* e.	Highest Budget With A Vote	23,299,632.33
* f.	Highest Voted Amount (9e-9d)	136,759.81

#### 10. Prior Year Information for Budgeting:

a.	FY 2025 BASE Budget	18,561,470.34
b.	FY 2025 Maximum Budget	23,132,907.18
c.	FY 2025 Budget Limit ANB	2,529
d.	FY 2025 Adopted General Fund Budget	23,299,632.33
e.	Highest Levy Over-BASE Authorized or Imposed Between FY 2021 FY 2025	5,178,716.56

#### 11. Debt Service Fund and County Retirement GTB:

	Elementary	High School
<b>County</b>		
a.	Tax Year 2024 County Taxable Value	204,027,451
b.	FY 2024-2025 County ANB	7,044
c.	County Retirement Mill Value per ANB	28.96
<b>District</b>		
d.	Tax Year 2024 District Taxable Value	N/A
e.	FY 2024-2025 District Budget Limit ANB	N/A
f.	District Debt Service Mill Value per ANB	N/A
<b>Statewide</b>		
g.	Statewide Retirement Mill Value per ANB	78.62
h.	Debt Service Assistance Mill Value per ANB	58.24



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### 12. General Fund Guaranteed Tax Base Aid (GTB) Ratios And Subsidies

I. STATEWIDE GTB RATIO:	Elementary	High School
a. Statewide Taxable Valuation (Tax Year 2024)***	4,512,374,412	4,512,374,412
b. FY 2025 Statewide GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement + 40% of Special Education Allowable Cost Payment (Including Cooperative Costs)	283,022,467.85	157,586,587.36
c. GTB Ratio: [(a) Divided by (b)] x 262%	41.77	75.02

II. DISTRICT GTB SUBSIDY:	Elementary	High School
a. Statewide GTB ratio (from c above)	N/A	75.02
b. FY 2025 District GTB Subsidized Budget Area: 35.30% of the Basic Entitlement + 35.30% of the Per ANB Entitlement	N/A	7,414,408.65
c. 40% of FY 2025 District Special Education Allowable Cost Payment plus District Coop Cost Payment	N/A	247,092.50
d. District's FY 2026 Guaranteed Tax Base (a) x [b + c]	N/A	574,765,816.27
e. District Taxable Valuation (Tax Year 2024)***	N/A	161,725,104
f. If (d) is Greater Than (e), Then: DISTRICT's FY 2026 GTB Subsidy Per BASE Mill [d - e] x 0.001	N/A	413,041.00

\*\*\* A final determination of the Taxable Value by the Department of Revenue based on information delivered to the county clerk and recorder as required in 15-10-305, MCA (December). Tax Increment Districts are excluded from taxable valuations used in GTB calculations.

Per 20-9-366(2)(a), MCA, GTB ratios for the ensuing year are calculated using prior year taxable values and GTB subsidized area as submitted. GTB ratios on I(c) are rounded to two decimal places.

### 13. Building Reserve Permissive Sub-Fund School Major Maintenance Aid Subsidy

	Elementary	High School	K-12
a. District State Major Maintenance Aid (SMMA) Allowable Amount		293,190.00	
b. Calculated Amount of State School Major Maintenance Aid Per Dollar of Local Effort****		1.02	

\*\*\*\* State major maintenance aid per dollar of local effort calculated as per 20-9-525, MCA assumes full state funding for this program. Proration may apply due to limitations in state appropriation and/or available state revenue for funding.

# PRELIMINARY GENERAL FUND BUDGET PROJECTIONS

## PROJECTED BUDGET BASED ON PRELIMINARY BUDGET DATA SHEETS

	Elementary			High School		
	FY 2025	Projected 2026	Change	FY 2025	Projected 2026	Change
BASE (Minimum) Budget:	33,673,672.13	33,164,339.35	(509,332.78)	18,561,470.37	17,984,155.96	(577,314.41)
Maximum Budget:	42,149,310.16	41,473,734.65	(675,575.51)	23,132,907.18	22,399,539.66	(733,367.52)
Highest Budget Without a Vote:	41,908,287.58	41,398,954.80	(509,332.78)	23,299,632.33	23,162,872.52	(136,759.81)
Highest Budget With a Vote:	42,149,310.16	41,938,479.64	(210,830.52)	23,299,632.33	23,299,632.33	-
Highest Voted Amount:	241,022.58	539,524.84		-	136,759.81	
Adopted Budget	41,908,287.58			23,299,632.33		

	Elementary		High School	
Increase/(Decrease) - No Vote	(\$509,332.78)	-1.22%	(\$136,759.81)	-0.59%
Increase/(Decrease) - Vote	\$30,192.06	0.07%	\$0.00	0.00%
Estimated Increase/(Decrease) in Mills	3.44		0.80	
Estimated Impact on \$100,000 Home:	\$4.64		\$1.08	
Estimated Impact on \$300,000 Home:	\$13.93		\$3.24	
Estimated Impact on \$600,000 Home:	\$27.86		\$6.48	

## PROJECTED BUDGET WITH 3% INFLATIONARY INCREASE

	Elementary			High School		
	FY 2025	Projected 2026	Change	FY 2025	Projected 2026	Change
BASE (Minimum) Budget:	33,673,672.13	34,098,094.18	424,422.05	18,561,470.37	18,519,578.11	(41,892.26)
Maximum Budget:	42,149,310.16	42,626,390.88	477,080.72	23,132,907.18	23,062,460.41	(70,446.77)
Highest Budget Without a Vote:	41,908,287.58	42,332,709.63	424,422.05	23,299,632.33	23,358,562.47	58,930.14
Highest Budget With a Vote:	42,149,310.16	42,626,390.88	477,080.72	23,299,632.33	23,358,562.47	58,930.14
Highest Voted Amount:	241,022.58	293,681.25		-	-	
Adopted Budget	41,908,287.58			23,299,632.33		

	Elementary		High School	
Increase/(Decrease) - No Vote	\$424,422.05	1.01%	\$58,930.14	0.25%
Increase/(Decrease) - Vote	\$718,103.30	1.71%	\$58,930.14	0.25%
Estimated Increase/(Decrease) in Mills	1.87			
Estimated Impact on \$100,000 Home:	\$2.52			
Estimated Impact on \$200,000 Home:	\$7.57			
Estimated Impact on \$600,000 Home:	\$15.15			