



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 14, 2026 – 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:

[Join the meeting now](#)

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 2.10.26 BUDGET AND FINANCE COMMITTEE MINUTES

- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Budget to Actual Reports
 - B. Interlocal Fund Financial Activity
 - C. Bond Budget Update
 - D. Preliminary Budget Data Sheets
 - E. Preliminary General Fund FY27 Budget Projections

- VI. BOARD/SUPERINTENDENT 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 Center
and via Microsoft Teams
Tuesday, February 10, 2026
12:00 p.m.

MINUTES

ATTENDEES

Trustees:

Janet Armstrong, Committee Chair
Jenny Murnane Butcher, Trustee

Others:

Rex Weltz, Superintendent
Jane Shawn, HEA President
Keri Mizell, Human Resources Director
Candice Delvaux, Executive Assistant
Lona Carter, Student Health Services &
Special Education Director
Taylor Lassiter, Communications Specialist
Sam Holman, Business Director
Michelle Schweyen, Assistant Accountant
Gary Myers, Director of Educational
Technology
Justine Alberts, Assistant Superintendent
PreK-5

I. CALL TO ORDER/INTRODUCTIONS

The meeting was called to order at 12:01 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 January 13, 2026, Budget and Finance Committee Meeting minutes.

V. ITEMS FOR INFORMATION/DISCUSSION

A. Budget to Actual Reports

Superintendent Rex Weltz and Business Director Sam Holman provided a budget-to-actual report update. They noted that the elementary budget remains tight, as anticipated, while the high school budget is in a stronger position. Recent expenditures included annual audit services and bond election costs paid to the county. The audit draft is expected soon, with a summary presentation to the full Board forthcoming. An overage in the elementary overtime budget was discussed, primarily related to custodial staffing shortages and turnover in a competitive labor market. Although the overtime amount is not substantial within the overall budget, it exceeded the amount originally budgeted. Administration noted efforts to address retention and recruitment challenges and indicated that adjustments will be made in future budgeting to better reflect actual costs. Superintendent Weltz and Business Director Holman addressed questions from the committee regarding the financial information presented.

B. Interlocal Fund Financial Activity

Superintendent Weltz and Business Director Holman reviewed the Interlocal Fund financial activity report, noting that it remains largely consistent with prior months. The administration continues to be cautious in maintaining healthy interlocal balances while awaiting completion of upcoming bond series issuances. While expenditures have been limited to preserve fund stability, the district anticipates beginning to utilize interlocal funds for identified needs, including curriculum-related purchases. Curriculum pilots are currently underway, and additional instructional materials are expected to require funding later this school year and into the next. The administration emphasized the importance of balancing fiscal responsibility with the need to support instruction and student learning, ensuring funds are used thoughtfully while maintaining overall financial health. Superintendent Weltz and Business Director Holman addressed questions from the committee regarding the financial information presented.

C. Bond Budget Update

Superintendent Weltz and Business Director Holman provided a bond budget update, including a report that separates expenditures by bond, interlocal, and general fund sources. Future reports will break out expenditures by individual campus projects (Helena High, Capital High, and Kessler), identifying soft costs (architectural, permitting, and construction management fees) and hard costs (actual construction), along with a running total compared to projected project budgets. The update also noted precedent site visits related to the high school and elementary projects, with a Capital visit forthcoming. Most travel expenses are being shared between general and interlocal funds, with careful attention to maintaining elementary general fund stability. The discussion clarified that “cost of issuance” includes expenses such as bond counsel, underwriting, printing and distribution of official statements, registrar and rating agency fees, and bond insurance premiums. Superintendent Weltz and Business Director Holman addressed questions from the committee regarding the financial information presented.

VI. BOARD/SUPERINTENDENT COMMENTS

In final comments, the Board and Superintendent discussed the timeline for developing next year’s budget, noting that detailed budget work begins in March and April once enrollment and A&B data are received from OPI, with staffing projections beginning earlier. The two-year negotiation cycle was cited as helpful in reducing financial pressure. Discussion also included exploration of adding high school baseball and girls flag football, with fiscal and facility considerations underway, as well as long-term plans to reduce reliance on rented city fields by improving district-owned facilities through bond projects. The Superintendent commended Business Director Sam Holman for visiting schools to build relationships and gather feedback on business operations.

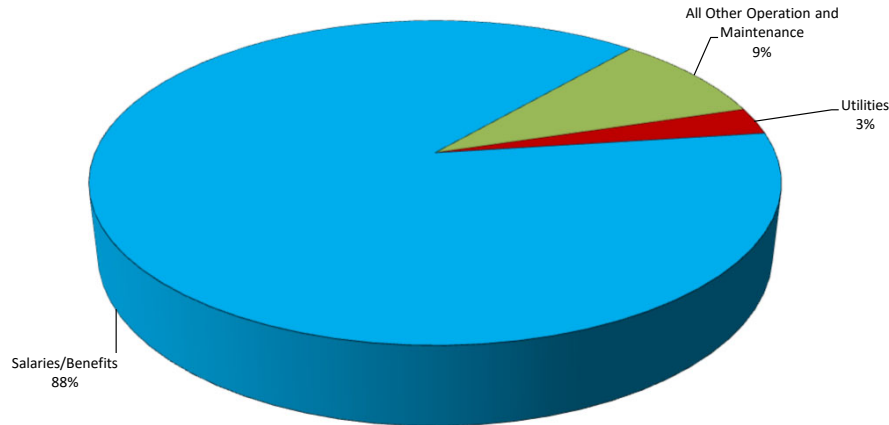
VII. ADJOURNMENT

Budget and Finance Committee Chair Janet Armstrong adjourned the meeting at 12:34 p.m.

**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR MARCH 2026
ELEMENTARY GENERAL FUND**

Account	Beginning	Annual	Year-to-Date	Budget	% Budget
Description	Budget	(after transfers & amendments)	Expended & Encumbered	Balance	Left
Administrative Salaries	\$ 2,379,990	\$ 2,379,990	\$ 2,318,410	\$ 61,580	2.6%
Educator Salaries	24,619,082	24,619,082	24,862,518	(243,436)	-1.0%
Professional Salaries	3,070,703	3,070,703	3,293,977	(223,274)	-7.3%
Technical Salaries	1,647,471	1,647,471	1,396,078	251,393	15.3%
Clerical Salaries	1,201,534	1,201,534	1,228,778	(27,245)	-2.3%
Service Worker Salaries	2,357,163	2,357,163	2,131,573	225,590	9.6%
Para Professional Salaries	2,892,367	2,892,367	3,143,541	(251,174)	-8.7%
Guest Educator Salaries	528,910	528,910	304,743	224,167	42.4%
Substitute Clerical Salaries	36,100	36,100	20,076	16,024	44.4%
Substitute Service Worker	-	-	20,675	(20,675)	0
Substitute Para Salaries	88,500	88,500	64,756	23,744	26.8%
Overtime	650	650	31,613	(30,963)	-4763.6%
Sabbatical Leave Salaries	51,131	51,131	51,131	-	0.0%
Coaching Salaries/Stipends	115,802	115,802	124,640	(8,838)	-7.6%
Admin TSA Employer Match	12,140	12,140	10,053	2,087	17.2%
Termination Pay	500,000	500,000	370,515	129,485	25.9%
Sick Leave/Personal Leave Payoff	140,000	140,000	-	140,000	100.0%
Workers' Comp/Benefits	249,931	249,931	222,606	27,326	10.9%
Crafts Benefits	-	-	31,780	(31,780)	0
Cell phone stipends	35,662	35,662	35,294	368	1.0%
Contracted Services	1,012,047	1,018,281	838,770	179,511	17.6%
Gas	319,896	319,896	205,021	114,875	35.9%
Electricity	625,528	625,528	362,846	262,682	42.0%
Water	155,792	155,792	93,844	61,948	39.8%
Sewer	55,206	55,206	28,741	26,465	47.9%
Garbage	54,959	54,959	36,251	18,708	34.0%
Repair and Maintenance	42,519	42,519	45,439	(2,920)	-6.9%
Rental	48,300	48,300	16,878	31,422	65.1%
Instructional Field Trips	10,591	10,591	2,518	8,073	76.2%
Liability/Other Insurance	711,575	711,575	711,704	(129)	0.0%
Postage	9,520	9,520	5,074	4,446	46.7%
Advertising	10,363	10,363	1,617	8,746	84.4%
Printing	126,346	127,766	79,196	48,569	38.0%
Travel	44,255	44,255	40,012	4,243	9.6%
Professional Development/Meetings	61,830	61,830	43,544	18,286	29.6%
Extracurricular Team Travel	1,200	1,200	805	395	32.9%
Misc Services Purchased Locally	-	-	-	-	0
Supplies	1,328,149	1,294,009	975,363	318,646	24.6%
Books	49,057	49,987	41,432	8,555	17.1%
Periodicals	21,360	21,360	12,377	8,983	42.1%
Minor Equipment	31,783	31,783	12,620	19,163	60.3%
Major Equipment & Construction	209,146	234,701	90,325	144,376	61.5%
Dues and Memberships	53,296	53,296	42,393	10,903	20.5%
CSCST Match	300,000	300,000	153,985	146,015	48.7%
Contingency	-	-	-	-	0
Transfers to OPI ESA Program	7,000	7,000	17,074	(10,074)	-143.9%
Total Budget	\$ 45,216,851	\$ 45,216,851	43,520,585	\$ 1,696,266	3.8%

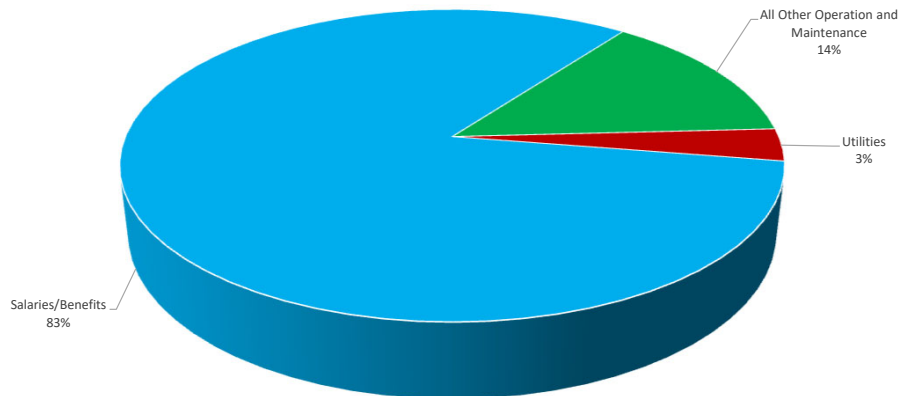
2025-26
Elementary School General Fund Budget by Function



**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR MARCH 2026
HIGH SCHOOL GENERAL FUND**

Account Description	Beginning	Annual	Year-to-Date	Budget	% Budget
	Budget	Budget (after transfers)	Expended & Encumbered	Balance	Left
Administrative Salaries	1,426,912	1,426,912	1,372,502	54,410	3.8%
Educator Salaries	12,775,885	12,775,885	13,148,115	(372,230)	-2.9%
Professional Salaries	1,142,049	1,142,049	1,166,940	(24,891)	-2.2%
Technical Salaries	1,124,319	1,124,319	1,107,187	17,131	1.5%
Clerical Salaries	1,073,767	1,073,767	1,116,606	(42,839)	-4.0%
Service Worker Salaries	1,077,000	1,077,000	952,176	124,824	11.6%
Para Professional Salaries	308,774	308,774	236,243	72,532	23.5%
Guest Educator Salaries	331,506	339,939	193,450	146,489	43.1%
Substitute Clerical Salaries	11,000	11,000	6,523	4,477	40.7%
Substitute Service Worker	14,185	14,185	4,264	9,922	69.9%
Substitute Para Salaries	6,500	6,500	3,429	3,071	47.2%
Overtime	24,750	24,750	45,841	(21,091)	-85.2%
Sabbatical Leave Salaries	86,425	86,425	86,357	68	0.1%
Coaching Salaries/Stipends	655,583	655,583	649,799	5,784	0.9%
Admin TSA Employer Match	-	-	7,347	(7,347)	0
Termination Pay	500,000	500,000	333,601	166,399	33.3%
Sick Leave/Personal Leave Payoff	61,000	61,000	-	61,000	100.0%
Workers' Comp/Benefits	140,905	140,945	113,616	27,329	19.4%
Crafts Benefits	16,000	16,000	14,585	1,415	8.8%
Cell phone stipends	15,836	15,836	17,276	(1,440)	-9.1%
Contracted Services	421,149	421,149	447,865	(26,716)	-6.3%
Gas	241,117	241,117	163,129	77,988	32.3%
Electricity	492,015	492,015	220,927	271,088	55.1%
Water	54,944	54,944	33,547	21,397	38.9%
Sewer	21,786	21,786	11,370	10,416	47.8%
Garbage	33,469	33,469	23,454	10,015	29.9%
Repair and Maintenance	30,033	30,033	22,838	7,194	24.0%
Rental	26,748	26,748	8,042	18,706	69.9%
Instructional Field Trips	5,646	5,646	7,955	(2,309)	-40.9%
Liability/Other Insurance	400,344	400,344	400,414	(69)	0.0%
Postage	12,621	12,621	3,395	9,225	73.1%
Advertising	8,720	8,720	1,084	7,636	87.6%
Printing	90,092	90,952	67,677	23,275	25.6%
Travel	23,051	23,051	19,001	4,050	17.6%
Professional Development/Meetings	55,429	74,860	49,471	25,389	33.9%
Extracurricular Team Travel	294,824	294,824	276,226	18,599	6.3%
Misc Services Purchased Locally	-	-	2,933	(2,933)	0
Supplies	1,189,095	1,188,363	550,120	638,244	53.7%
Books	70,557	69,344	28,310	41,034	59.2%
Periodicals	4,275	4,275	7,154	(2,880)	-67.4%
Minor Equipment	41,378	41,378	6,417	34,960	84.5%
Major Equipment & Construction	-	-	27,996	(27,996)	0
Dues and Memberships	24,849	24,849	27,045	(2,196)	-8.8%
CSCT Match	-	-	-	-	0
Contingency	837,442	810,621	-	810,621	100.0%
Transfers to OPI ESA Program	-	-	8,585	(8,585)	0
total budget	\$ 25,171,977	\$ 25,171,977	\$ 22,990,808	\$ 2,181,168	8.7%

2025-26
High School General Fund Budget by Function



INTERLOCAL FUND FINANCIAL ACTIVITY As of 4/3/26

	<u>District-Wide</u>
Beginning Fund Balance 7/1/2025	\$6,734,188.40
Interest Revenue	164,882.58
Expenditures & Encumbrances:	
Technology Supplies	(\$236,148)
Contracted Services	(\$4,879)
Utilities	(\$28,540)
Field Trips	(\$40,860)
Minor Equipment	(\$7,974)
Summer School Transportation	(\$1,611)
Ending Fund Balance	<u>\$6,579,060</u>
	<u>Buildings</u>
Beginning Fund Balance 7/1/2025	\$410,897
Interest Revenue	\$11,903
Expenditures & Encumbrances	(\$93,681)
Ending Fund Balance	<u>\$329,119</u>
	<u>Special Education</u>
Beginning Fund Balance 7/1/2025	\$921,873
Interest Revenue	\$22,823
Expenditures & Encumbrances	(\$64,938)
Ending Fund Balance	<u>\$879,758</u>
	<u>Activities</u>
Beginning Fund Balance 7/1/2025	\$142,543
Interest Revenue	\$3,546
Expenditures & Encumbrances	(\$6,339)
Ending Fund Balance	<u>\$139,749</u>
	<u>Professional Growth</u>
Beginning Fund Balance 7/1/2025	\$50,506
Expenditures & Encumbrances	(\$198)
Ending Fund Balance	<u>\$50,308</u>

2025 Bond Projects - Sources and Uses of Funds

March 31, 2026

Sources of Funds	High School District		Elementary District
Principal Amount of the Bonds	130,000,000.00		31,500,000.00
Interest Earnings	1,412,217.05		342,191.05
Original Bond Premium	9,592,312.45		2,962,702.85
Total Bond Funds Available	141,004,529.50		34,804,893.90
Bond Related Expenditures	Helena High School	Capital High School	Elementary District
<u>Interlocal</u>			
Soft Costs	2,366.00	169.00	6,453.74
Precedent Trips	2,366.00	169.00	6,453.74
Hard Costs	-	-	-
Total Interlocal Costs	2,366.00	169.00	6,453.74
<u>General Fund</u>			
Soft Costs	80,771.24	76,803.77	72,585.50
Cost of Issuance	72,254.00	72,254.00	72,254.00
Precedent Trips	8,257.24	4,549.77	
Other	260.00		331.50
Hard Costs	-	-	-
Total General Fund Costs	80,771.24	76,803.77	72,585.50
<u>Bond Funds</u>			
Soft Costs	1,132,140.10	683,623.40	639,460.40
Planning and Design	750,000.00	385,934.00	350,000.00
Cost of Issuance	122,000.00	122,000.00	122,000.00
Consulting	142,810.10	51,521.40	100,342.40
Land Surveying & Utility Mapping	53,000.00	46,500.00	31,000.00
Feasibility Study	64,330.00	77,668.00	36,118.00
Hard Costs	-	-	-
Total Bond Costs	1,132,140.10	683,623.40	639,460.40
Grand Total Bond Related Expenditures	1,215,277.34	760,596.17	718,499.64



PRELIMINARY BUDGET DATA SHEET

FY 2027

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 FY2027 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding. Information shown on the asterisked line below (**) means that if a District qualifies for the Teacher Incentive Program, payment is doubled.

1. Certified ANB		FY 2027			3 Year Avg ANB		
*Budget Unit	ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement	
E1 HELENA K-6	3,799	503,602.00	24,759,968.80	3,941	522,370.00	25,681,719.20 +	
E2 MAL CHARTER K-6	18	0.00	120,407.40	18	0.00	120,407.40 +	
E3 HM CHARTER K-6	224	62,554.00	1,493,788.80	224	62,554.00	1,493,788.80 +	
M1 HELENA 7-8	1,125	218,935.00	9,348,237.50	1,149	218,935.00	9,544,257.50 +	
M2 MAL CHARTER 7-8	13	0.00	111,332.00	13	0.00	111,332.00 +	
2. * Direct State Aid							16,876,647.66
3. ** Quality Educator							3,007,634.08
4. At Risk Student							148,461.70
5. * Indian Education For All							139,664.85
6. American Indian Achievement Gap							86,528.00
7. * Data For Achievement							133,731.90
8. Special Education Funding (FY 2027):							
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]							168.51
Related Services Block Grant Rate [RSBG]							56.17
Threshold to Determine Disproportionate Costs							3.45795135
Special Education Allowable Cost Payments							
* a.	Instructional Block Grant Entitlement [IBG rate X Current Year ANB]						872,713.29
* b.	Related Services Block Grant Entitlement [RSBG rate X Current Year ANB]						290,904.43
c.	Reimbursement for Disproportionate Costs - See Page 2.						1,041,620.81
* d.	Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						2,205,238.53
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]						287,995.39
f(ii).	District's Required Match for RSBG [8b X 0.33]						95,998.46
* 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)]						383,993.85
Minimum Special Education Budget to Avoid Reversions							



PRELIMINARY BUDGET DATA SHEET

FY 2027

* g. Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)] 1,547,611.57

County: 25 Lewis & Clark

District: 0487 Helena Elem

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY 2025 Allowable Cost Expenditures	7,779,601.97	0.00	0.00
Total K-12 Expenditures Prorated by FY 2025 ANB			
b. FY 2025 Amount to Avoid Reversion	1,496,709.88	0.00	0.00
c. Reimbursement for Disproportionate Costs	1,041,620.81	0.00	0.00
If (a-b) > 0 and a > (b * 3.45795135) then [a - (b * 3.45795135)] * 0.4			

9. FY 2027 Budget Limits:

* a. <u>Required % of Special Ed Funding in Maximum [20-9-306(9), MCA]</u>	100%
* b. <u>BASE Budget</u>	36,807,645.59
c. <u>Maximum Budget Limit</u>	46,289,430.25
d. <u>Maximum Budget Limit Increase Amount</u>	607,568.76
* e. <u>Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues)</u>	45,335,942.04
* f. <u>Highest Budget With A Vote</u>	46,289,430.25
* g. <u>Highest Voted Amount (9e-9d)</u>	953,488.21

10. Prior Year Information for Budgeting:

a. <u>FY 2026 BASE Budget</u>	36,688,554.53
b. <u>FY 2026 Maximum Budget</u>	46,066,892.70
c. <u>FY 2026 Budget Limit ANB</u>	5,510
d. <u>FY 2026 Adopted General Fund Budget</u>	45,216,850.98
e. <u>Highest Levy Over-BASE Authorized or Imposed Between FY 2022 FY 2026</u>	8,528,296.45

11. Debt Service Fund and County Retirement GTB:

	Elementary	High School
County		
a. <u>Tax Year 2025 County Taxable Value</u>	179,175,135	179,175,135
b. <u>FY 2026 County ANB</u>	7,220	3,325
c. <u>County Retirement Mill Value per ANB</u>	24.82	53.89
d. <u>County General Fund BASE GTBA Area</u>	18,743,434.82	10,744,301.72
e. <u>County TV per General Fund BASE Area</u>	9.56	16.68
District		
f. <u>Tax Year 2025 District Taxable Value</u>	129,700,715	N/A
g. <u>FY 2026 District Budget Limit ANB</u>	5,510	N/A
h. <u>District Debt Service Mill Value per ANB</u>	23.54	N/A



PRELIMINARY BUDGET DATA SHEET

FY 2027

Statewide

i.	Statewide Retirement Mill Value per ANB	81.55	188.81
j.	Debt Service Assistance Mill Value per ANB	60.40	139.86
k.	Statewide General Fund BASE Value	44.97	80.37

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

	Elementary	High School	K-12
a. District State Major Maintenance Aid (SMMA) Allowable Amount	673,650.00		
b. Calculated Amount of State School Major Maintenance Aid Per Dollar of Local Effort****	2.57		

**** 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 2027

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 FY2027 final budget form. (+) This symbol indicates whether the current ANB or 3 year average ANB (whichever is greater) is used to determine budget funding. Information shown on the asterisked line below (**) means that if a District qualifies for the Teacher Incentive Program, payment is doubled.

1. Certified ANB		FY 2027			3 Year Avg ANB		
*Budget Unit		ANB	*Basic Entitlement	*Per ANB Entitlement	ANB	*Basic Entitlement	*Per ANB Entitlement
H1	HELENA HS 9-12	2,353	731,925.00	19,377,927.50	2,398	731,925.00	19,745,465.00 +
H2	MAL CHARTER 9-12	72	375,333.00	615,546.00	72	375,333.00	615,546.00 +
H3	PAL CHARTER 9-12	77	375,333.00	658,196.00	77	375,333.00	658,196.00 +
2.	* Direct State Aid						10,058,303.70
3.	** Quality Educator						1,354,311.94
4.	At Risk Student						63,555.71
5.	* Indian Education For All						66,553.11
6.	American Indian Achievement Gap						33,024.00
7.	* Data For Achievement						63,725.94
8.	Special Education Funding (FY 2027):						
	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]						168.51
	Related Services Block Grant Rate [RSBG]						56.17
	Threshold to Determine Disproportionate Costs						3.45795135
	Special Education Allowable Cost Payments						
* a.	Instructional Block Grant Entitlement [IBG rate X Current Year ANB]						421,612.02
* b.	Related Services Block Grant Entitlement [RSBG rate X Current Year ANB]						140,537.34
c.	Reimbursement for Disproportionate Costs - See Page 2.						0.00
* d.	Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]						562,149.36
	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]						139,131.97
f(ii).	District's Required Match for RSBG [8b X 0.33]						46,377.32
* 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)]						185,509.29
	Minimum Special Education Budget to Avoid Reversions						
* g.	Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]						747,658.65



PRELIMINARY BUDGET DATA SHEET

FY 2027

County: 25 Lewis & Clark

District: 0488 Helena H S

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY 2025 Allowable Cost Expenditures Total K-12 Expenditures Prorated by FY 2025 ANB	0.00	2,127,947.75	0.00
b. FY 2025 Amount to Avoid Reversion	0.00	706,388.48	0.00
c. Reimbursement for Disproportionate Costs If (a-b) > 0 and a > (b * 3.45795135) then [a - (b * 3.45795135)] * 0.4	0.00	0.00	0.00

9. FY 2027 Budget Limits:

* a.	Required % of Special Ed Funding in Maximum [20-9-306(9), MCA]	100%
* b.	BASE Budget	20,369,618.20
c.	Maximum Budget Limit	25,542,524.08
d.	Maximum Budget Limit Increase Amount	335,256.66
* e.	Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues)	25,542,524.08
* f.	Highest Budget With A Vote	25,542,524.08
* g.	Highest Voted Amount (9e-9d)	0.00

10. Prior Year Information for Budgeting:

a.	FY 2026 BASE Budget	20,090,864.35
b.	FY 2026 Maximum Budget	25,171,976.94
c.	FY 2026 Budget Limit ANB	2,597
d.	FY 2026 Adopted General Fund Budget	25,171,976.94
e.	Highest Levy Over-BASE Authorized or Imposed Between FY 2022 FY 2026	5,178,716.56

11. Debt Service Fund and County Retirement GTB:

	Elementary	High School
County		
a. Tax Year 2025 County Taxable Value	179,175,135	179,175,135
b. FY 2026 County ANB	7,220	3,325
c. County Retirement Mill Value per ANB	24.82	53.89
d. County General Fund BASE GTBA Area	18,743,434.82	10,744,301.72
e. County TV per General Fund BASE Area	9.56	16.68
District		
f. Tax Year 2025 District Taxable Value	N/A	143,082,189
g. FY 2026 District Budget Limit ANB	N/A	2,597
h. District Debt Service Mill Value per ANB	N/A	55.10
Statewide		



PRELIMINARY BUDGET DATA SHEET

FY 2027

i.	Statewide Retirement Mill Value per ANB	81.55	188.81
j.	Debt Service Assistance Mill Value per ANB	60.40	139.86
k.	Statewide General Fund BASE Value	44.97	80.37

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

	Elementary	High School	K-12
a. District State Major Maintenance Aid (SMMA) Allowable Amount		338,655.00	
b. Calculated Amount of State School Major Maintenance Aid Per Dollar of Local Effort****		2.31	

**** 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.

Projected Budget Based on Preliminary Budget Data Sheets

Elementary District				
	FY26	Projected FY27	Change	Percent Change
Base Budget (Minimum Budget Amount Required)	36,688,554.53	36,807,645.59	119,091.06	0.32%
Maximum Budget Limit	46,066,892.70	46,289,430.25	222,537.55	0.48%
Highest Budget Without a Vote	44,923,169.98	45,335,942.04	412,772.06	0.92%
Highest Budget With a Vote	46,066,892.70	46,289,430.25	222,537.55	0.48%
Highest Voted Amount		953,488.21		NA
Amount Approved on Ballot by Voters	293,681.00			NA
Total Budget	45,216,850.98	46,289,430.25	1,072,579.27	2.37%

High School District				
	FY26	Projected FY27	Change	Percent Change
Base Budget (Minimum Budget Amount Required)	20,090,864.35	20,369,618.20	278,753.85	1.39%
Maximum Budget Limit	25,171,976.94	25,542,524.08	370,547.14	1.47%
Highest Budget Without a Vote	25,171,976.94	25,542,524.08	370,547.14	1.47%
Highest Budget With a Vote	25,171,976.94	25,542,524.08	370,547.14	1.47%
Highest Voted Amount	-	-		
Amount Approved on Ballot by Voters	-	-		
Total Budget	25,171,976.94	25,542,524.08	370,547.14	1.47%

May 5th Levy Election	Levy Amount	Mills	\$	100,000	\$	300,000	\$	600,000
Elementary Operations Levy	\$ 953,618	6.79	\$	5.16	\$	15.48	\$	33.06
Elementary Operations, Infrastructure, and Licensing & Technology Levy	\$ 1,600,000	11.39	\$	8.66	\$	25.97	\$	55.47
High School Operations, Infrastructure, and Licensing & Technology Levy	\$ 850,000	5.52	\$	4.20	\$	12.59	\$	26.89