Preliminary FY 27 General Fund Budget estimates for EHPS 2-9-26

Projected Budgetary Increases	
Pay Increases -(Includes anticipated steps/lanes, negotiated and anticipated increases)	$356,000.0
Inflationary increases: supplies, textbooks, fuel costs, utilities	$25,000.00
Health insurance estimated increase	$100,000.0
Federal Funding Uncertainty....	
Total anticipated	$481,000.0

Current GF Budget	$15,394,52	
ANB increase	$143,000.0	21 students
Legislative increase	$384,863.00	using a factor of 2.5% -- we would need to pass a levy to feel the full 3% increase.
Projected FY '27 with increased ANB and a 3% legislative increase	$15,922,383	**$527,863** Increase from current GF Budget

Potential Items/Positions to consider if budgets allow

Additional CTE (middle school Ag teacher/high school CTE)

Additional EHHS English and Social studies staff

Instructional Coach	Cut in 24-25
.5 librarian	Variance to Standards Request
Central Office Position	Staffing and benefits growth and demand
Instructional Tutors	Cut in 24-25
Food Service Workers	Additional staffing needed
Maintenance position	Part of past Mill levy request that did not pass

PRELIMINARY BUDGET DATA SHEET
FY 2027

County: 25 Lewis & Clark

District: 1240 East Helena K-12

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

	*Budget Unit	FY 2027 ANB	FY 2027 *Basic Entitlement	FY 2027 *Per ANB Entitlement	3 Year Avg ANB	3 Year Avg *Basic Entitlement	3 Year Avg *Per ANB Entitlement
E1	EAST HELENA K-6	1,131	172,034.00	7,441,447.20 +	1,081	165,778.00	7,116,887.20
E2	EH 227 CHARTER K-6	2	0.00	13,381.80 +	2	0.00	13,381.80
M1	EAST HELENA 7-8	305	125,110.00	2,589,755.00 +	324	125,110.00	2,749,545.00
M2	EH 227 CHARTER 7-8	26	125,110.00	222,579.50 +	26	125,110.00	222,579.50
H1	EAST HELENA HS 9-12	558	375,333.00	4,702,684.50	577	375,333.00	4,860,071.00 +
H2	EH 227 CHARTER 9-12	60	375,333.00	513,135.00	60	375,333.00	513,135.00 +

2.	*	**Direct State Aid**	7,515,540.42
3.	**	**Quality Educator**	1,040,232.00
4.		**At Risk Student**	47,219.93
5.	*	**Indian Education For All**	54,899.13
6.		**American Indian Achievement Gap**	36,608.00
7.	*	**Data For Achievement**	52,567.02

8. Special Education Funding (FY 2027):

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]	168.54
		Related Services Block Grant Rate [RSBG]	56.18
		Threshold to Determine Disproportionate Costs	3.45795135
		Special Education Allowable Cost Payments	
	* a.	Instructional Block Grant Entitlement [IBG rate X Current Year ANB]	350,900.28
	* b.	Related Services Block Grant Entitlement [RSBG rate X Current Year ANB]	N/A
	c.	Reimbursement for Disproportionate Costs - See Page 2.	0.00
	* d.	Total Special Education Allowable Cost Payment (District) [8a + 8b + 8c]	350,900.28
		Prorated Cooperative Cost Payments (Members of Cooperatives Only)	
	* e.	Related Services Block Grant Entitlement (Paid Directly to Coop)	116,966.76
		Required Local Match	
	* f(i).	District's Required Match for IBG [8a X 0.33]	115,797.09
	f(ii).	District's Required Match for RSBG [8b X 0.33]	N/A
	* f(iii).	District's RSBG Match to be Paid by District to Cooperative [8e X 0.33]	38,599.03
	* f(iv).	Total Required Local Match to Avoid Reversions [8f(i) + 8f(ii) + 8f(iii)]	154,396.12

PRELIMINARY BUDGET DATA SHEET

FY 2027

Minimum Special Education Budget to Avoid Reversions

* g.	Minimum Special Education Budget to Avoid Reversions [8a + 8b + 8f(iv)]	505,296.40

County: 25 Lewis & Clark

District: 1240 East Helena K-12

Reimbursement For Disproportionate Costs

	EL	HS	K12
a. FY 2025 Allowable Cost Expenditures Total K-12 Expenditures Prorated by FY 2025 ANB	437,649.44	187,564.04	625,213.48
b. FY 2025 Amount to Avoid Reversion	314,710.61	136,999.75	451,710.36
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]	75%
* b.	BASE Budget	15,220,204.77
c.	Maximum Budget Limit	18,995,946.13
d.	Maximum Budget Limit Increase Amount	249,329.99
* e.	Highest Budget Without A Vote (excluding tuition, excess reserves, flexible non-voted levy authority and other Over-BASE revenues) ↑ 688328.89	16,082,849.37
* f.	Highest Budget With A Vote	18,995,946.13
* g.	Highest Voted Amount (9e-9d)	2,913,096.76

10. Prior Year Information for Budgeting:

a.	FY 2026 BASE Budget	14,531,875.88
b.	FY 2026 Maximum Budget	18,131,756.56
c.	FY 2026 Budget Limit ANB	2,077
d.	FY 2026 Adopted General Fund Budget	15,394,520.48
e.	Highest Levy Over-BASE Authorized or Imposed Between FY 2022 FY 2026	862,644.60

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	27,733,964	27,733,964
g.	FY 2026 District Budget Limit ANB	1,429	648

PRELIMINARY BUDGET DATA SHEET
FY 2027

h.	District Debt Service Mill Value per ANB	19.41	42.80
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			318,855.00
b.	Calculated Amount of State School Major Maintenance Aid Per Dollar of Local Effort****			2.21

**** 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.

EHHS Staff about 7 Period Day

Staff Comments:

- Less Behaviors with a shorter class period
- Attention spans of students (and adults) is difficult to maintain for 90 minutes
- 0 period teachers state students are ahead because they see them every day
- Too many transitions between activities to help with the 90 minute classes
- Check-in every single day with the students on a 7 period day
- Subs have a difficult time managing students for 90 minutes
- Covering a ton of material for students to not have the class for at least a day in between
- Long breaks between classes depending on the week
    - EX: Blue day on a Thursday- Not see the kid again until Monday of the next week (or Tuesday if Monday is a holiday)
- Prep every other day is difficult
- Athletes miss the same class each time
    - EX: Volleyball missed silver days
    - EX: Baseball, Track, Softball and Tennis will miss primarily Blue Days/Circle Up Days
- Takes more time to review the material from the previous class due to the gap.
- Some like the longer periods for labs/projects (Pottery/Science/Shop/Culinary)
- Circle Up needs to go! We would rather cover a study hall/another assignment then do Circle Up again

Needs for staffing:

- Split music if needed with an AM/PM schedule. Could be both Bass and Schoppe
- Need another English/Social Studies to help with class sizes
- Ag- Need her full time as the class offerings for her programming need to have more options

A list of the (possible) additional classes that can be offered with the additional funding/staffing

- English electives:
    - Journalism
    - Myths, Tales and Legends
    - Integrated English (Possibly 1 and 2)
    - Sci-Fi Fantasy Literature
    - Creative Writing
- Social Studies Electives:
    - Current Events
    - Montana History
    - Crisis and Conflict
    - Psychology
    - AP Psych

Actual (Current and future) section sizes at EHHS in particular in Specials/electives:

- Master Schedule has the current numbers