



Board of Trustees Budget and Finance Committee

May 13th, 2025 – 12:00 p.m.

Lincoln Center

1325 Poplar St., Helena, MT 59601

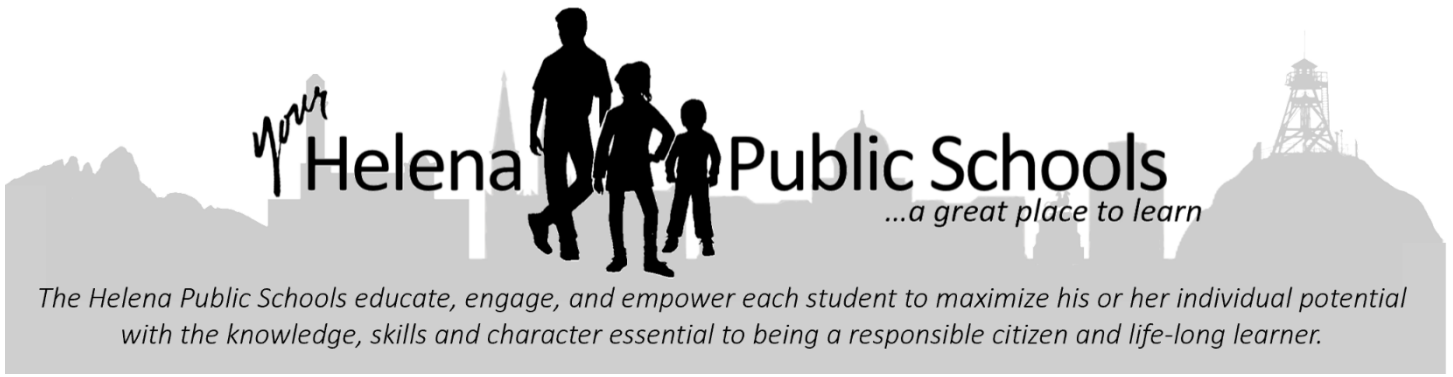
and via TEAMS

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 3.7.25 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Budget to Actual Reports
 - B. Interlocal Fund Financial Activity
 - C. Teacher Bargaining Update
 - D. Legislative Update
 - E. Levies Update
- VI. BOARD/SUPERINTENDENT COMMENTS
- VII. ADJOURNMENT



**Board of Trustees
Budget and Finance Committee**

Lincoln Center
And via Microsoft Teams
Tuesday, March 7th, 2025
12:00pm

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
Janelle Mickelson, Business Director
Todd Verrill, Facilities Director
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
Justine Alberts, Curriculum Director
Hanna Warhank, Guest of the Public

I. CALL TO ORDER/INTRODUCTIONS

The meeting was called to order at 12:09 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 2.11.25 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. Ms. Mickelson pointed out that last year in the elementary general fund we only had 7.7% remaining in our budget at this time, and this year we have 10% remaining in the elementary general fund budget. Last year in the high school general fund we had 7.9% remaining in our budget at this time, and this year we have 12.8% remaining in the high school general fund budget. Ms. Mickelson addressed questions from the Budget and Finance Committee regarding the budget to actual reports.

B. Interlocal Fund Financial Activity

The Budget and Finance Committee reviewed the interlocal fund financial activity report. Ms. Mickelson stated that we have spent around 2.35 million dollars, which exceeds the projected expenditure, with the year still ongoing. Ms. Mickelson addressed questions from the Budget and Finance Committee regarding the interlocal fund financial activity report.

C. Fall & Spring Enrollment Counts

The Budget and Finance Committee reviewed and discussed the fall and spring enrollment counts. Enrollment numbers are down 32.38 in K through 6, enrollment numbers are down 25.25 in the middle school, and enrollment numbers are down 169.38 in the high school. Ms. Mickelson addressed questions from the Budget and Finance Committee regarding the fall and spring enrollment counts.

D. Preliminary Budget Data Sheets

The Budget and Finance Committee reviewed preliminary general fund budget data sheets issued by the Office of Public Instruction. The data sheets are based on fall and spring enrollment counts, but do not include any inflationary increase. Ms. Mickelson reviewed the data sheets and explained that the district's funding will be based on either the current year's Average Number Belonging (ANB) or a three-year average ANB, whichever provides a higher budget. While the three-year average may not meet the threshold to receive the basic entitlement for charter schools, the district will still receive the highest possible funding.

For the high school district, the current year's ANB will be used to secure the district's entitled funding. Ms. Mickelson clarified that elementary and middle school data must be calculated together.

She also mentioned that although the data sheets do not reflect any inflationary increase, she is fairly confident that the inflationary increase will pass and be signed into law. The budget projections she provided do include the 3% inflationary increase. Final numbers are dependent on legislative decisions. Ms. Mickelson addressed questions from the Budget and Finance Committee regarding the preliminary budget data sheets.

E. Preliminary General Fund FY 2025-26 Budget Projections

The Budget and Finance Committee reviewed the Preliminary General fund FY 2025-26 Budget Projections which is based on the preliminary budget data sheets. The information shows numbers for FY 2025 and projected 2025 for the BASE(minimum budget), the maximum budget, the highest budget without a vote, the highest budget with a vote, and the highest voted amount for both the elementary and the high school district. It also displays numbers for the increase/(decrease)-no vote, increase/(decrease)-vote, estimated increase/(decrease) in mills, estimated impact on \$100,000 home, estimated impact on \$300,000 home, and estimated impact on \$600,000 home for both the elementary and the high school district.

Other numbers included were the projected budget with a 3% inflationary increase for the BASE(minimum budget), the maximum budget, the highest budget without a vote, the highest budget with a vote, and the highest voted amount for both the elementary and the high school district as well as the numbers for the increase/(decrease)-no vote, increase/(decrease)-vote, estimated increase/(decrease) in mills, estimated impact on \$100,000 home, estimated impact

on \$300,000 home, and estimated impact on \$600,000 home for both the elementary and the high school district with the 3% inflationary increase. Ms. Mickelson addressed questions from the Budget and Finance Committee regarding the Preliminary General Fund FY 2025-26 Budget Projections.

VI. BOARD COMMENTS

There were no board comments.

VII. ADJOURNMENT

Budget and Finance Committee Chair Janet Armstrong adjourned the meeting at 12:45 p.m.

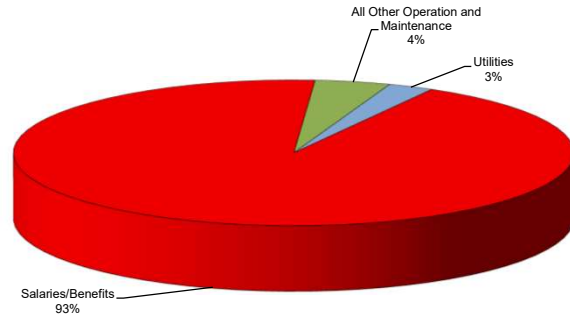
HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR APRIL 2025
ELEMENTARY GENERAL FUND

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	\$ 2,050,965	\$ 82,070	3.8%
Educator Salaries	24,316,760	24,316,760	23,280,187	\$ 1,036,573	4.3%
Professional Salaries	2,868,976	2,868,976	3,134,596	\$ (265,620)	-9.3%
Technical Salaries	1,422,026	1,422,026	1,348,316	\$ 73,710	5.2%
Clerical Salaries	1,302,058	1,302,058	1,161,134	\$ 140,924	10.8%
Service Worker Salaries	2,430,857	2,430,857	2,190,504	\$ 240,353	9.9%
Para Professional Salaries	2,748,600	2,748,600	2,239,227	\$ 509,373	18.5%
Guest Educator Salaries	510,606	510,606	373,176	\$ 137,430	26.9%
Substitute Clerical Salaries	15,300	15,300	36,599	\$ (21,299)	-139.2%
Substitute Service Worker	20,200	20,200	19,040	\$ 1,160	5.7%
Substitute Para Salaries	88,500	88,500	77,302	\$ 11,198	12.7%
Overtime	31,750	31,750	30,551	\$ 1,199	3.8%
Sabbatical Leave Salaries	-	-	-	\$ -	
Coaching Salaries/Stipends	98,660	98,660	97,143	\$ 1,517	1.5%
Termination Pay	500,000	500,000	400,539	\$ 99,461	19.9%
Admin TSA Employer Match	-	-	12,140	\$ (12,140)	
Workers' Comp/Benefits	229,273	229,273	219,615	\$ 9,658	4.2%
Crafts Benefits	35,000	35,000	27,386	\$ 7,614	21.8%
Cell phone stipends	24,438	24,438	44,176	\$ (19,738)	-80.8%
Contracted Services	870,865	870,865	315,049	\$ 555,816	63.8%
Gas	301,712	301,712	238,720	\$ 62,992	20.9%
Electricity	586,130	586,130	383,360	\$ 202,770	34.6%
Water	125,832	125,832	100,821	\$ 25,011	19.9%
Sewer	44,417	44,417	35,259	\$ 9,158	20.6%
Garbage	45,046	45,046	38,736	\$ 6,310	14.0%
Repair and Maintenance	31,419	31,419	34,959	\$ (3,540)	-11.3%
Rental	25,650	25,650	15,570	\$ 10,080	39.3%
Instructional Field Trips	8,091	8,091	5,892	\$ 2,198	27.2%
Liability/Other Insurance	-	-	-	\$ -	
Postage	10,555	10,555	4,293	\$ 6,262	59.3%
Advertising	9,678	9,678	1,932	\$ 7,746	80.0%
Printing	131,436	131,436	86,259	\$ 45,176	34.4%
Extracurricular Team Travel	-	-	724	\$ (724)	
Travel	45,298	45,298	38,855	\$ 6,443	14.2%
Professional Development/Meetings	71,880	71,880	33,526	\$ 38,354	53.4%
Supplies	514,096	515,357	313,955	\$ 201,402	39.1%
Books	42,625	41,364	38,724	\$ 2,639	6.4%
Periodicals	21,873	21,873	10,830	\$ 11,043	50.5%
Minor Equipment	31,458	31,458	22,386	\$ 9,072	28.8%
Major Equipment & Construction	-	-	-	\$ -	
Dues and Memberships	51,598	51,598	49,180	\$ 2,418	4.7%
Sick Leave/Personal Leave Payoff	162,590	162,590	10,062	\$ 152,528	93.8%
Total Budget	\$ 41,908,288	\$ 41,908,288	38,521,688	\$ 3,386,600	8.1%

Budget Transfers

From	To	Amount	Reason
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2024-25 Provisional
Elementary General Fund Budget by Function

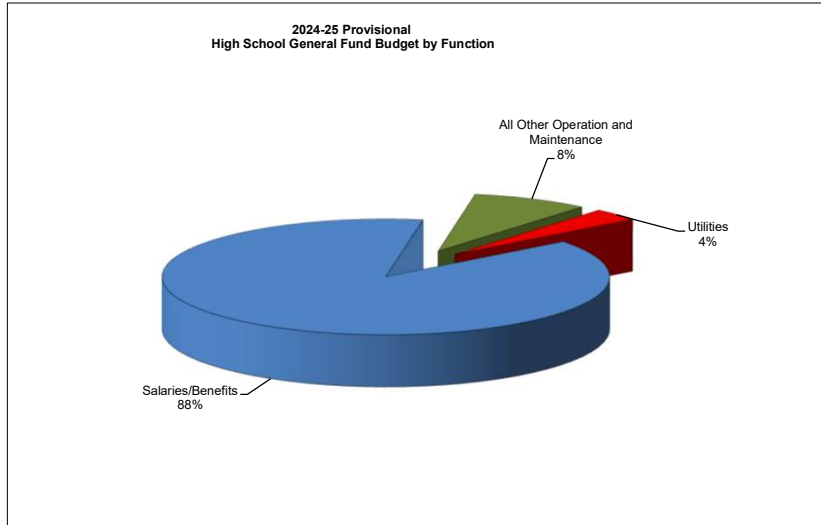


HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR APRIL 2025
HIGH SCHOOL GENERAL FUND

Account	Beginning	Annual Budget	Year-to-Date Expended &	Budget	% Budget
Description	Budget	(after transfers)	Encumbered	Balance	Left
Administrative Salaries	1,278,840	1,278,840	1,273,014	5,827	0.5%
Educator Salaries	12,879,352	12,879,352	12,375,679	503,673	3.9%
Professional Salaries	1,106,895	1,106,895	1,149,190	(42,295)	-3.8%
Technical Salaries	890,435	890,435	956,395	(65,960)	-7.4%
Clerical Salaries	1,054,429	1,054,429	1,027,794	26,636	2.5%
Service Worker Salaries	1,166,009	1,166,009	901,056	264,952	22.7%
Para Professional Salaries	392,516	392,516	323,551	68,965	17.6%
Guest Educator Salaries	324,226	324,226	207,086	117,140	36.1%
Substitute Clerical Salaries	4,000	4,000	10,382	(6,382)	
Substitute Service Worker	11,520	11,520	6,394	5,126	44.5%
Substitute Para Salaries	4,000	4,000	6,255	(2,255)	-56.4%
Overtime	24,750	24,750	19,505	5,245	21.2%
Sabbatical Salaries	46,444	46,444	49,064	(2,620)	-5.6%
Coaching Salaries/Stipends	604,680	604,680	639,777	(35,097)	-5.8%
Adminstrator TSA Employer Match	-	-	7,460	(7,460)	
Termination Pay	500,000	500,000	388,042	111,958	22.4%
Workers' Comp/Benefits	120,333	120,333	111,971	8,362	6.9%
Crafts Benefits	16,000	16,000	13,247	2,753	17.2%
Cell phone stipends	12,396	12,396	20,363	(7,967)	-64.3%
Contracted Services	284,814	284,814	310,147	(25,333)	-8.9%
Gas	236,949	236,949	177,240	59,709	25.2%
Electricity	426,040	426,040	308,910	117,130	27.5%
Water	67,198	67,198	39,132	28,066	41.8%
Sewer	32,139	32,139	14,417	17,721	55.1%
Garbage	48,942	48,942	24,415	24,526	50.1%
Repair and Maintenance	30,808	30,808	16,836	13,971	45.3%
Rental	19,868	19,868	3,503	16,365	82.4%
Instructional Field Trips	4,026	4,026	11,672	(7,647)	-190.0%
Liability/Other Insurance	373,023	373,023	-	373,023	100.0%
Postage	7,351	7,351	5,375	1,976	26.9%
Advertising	8,450	8,450	1,005	7,445	88.1%
Printing	41,638	41,638	71,813	(30,175)	-72.5%
Travel	22,660	22,660	23,027	(367)	-1.6%
Professional Development/Meetings	47,945	47,945	23,120	24,825	51.8%
Extracurricular Travel	268,155	268,155	255,959	12,196	4.5%
Supplies	679,448	679,448	307,413	372,035	54.8%
Books	22,681	22,681	33,409	(10,727)	-47.3%
Periodicals	4,680	4,680	5,173	(493)	-10.5%
Minor Equipment	96,469	96,469	19,340	77,129	80.0%
Major Equipment	-	-	-	-	
Dues and Memberships	80,558	80,558	21,982	58,576	72.7%
Sick Leave/Personal Leave Payoff	58,968	58,968	-	58,968	
total budget	\$ 23,299,632	\$ 23,299,632	\$ 21,160,111	\$ 2,139,521	9.2%

Budget Transfers

From	To	Amount	Reason
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INTERLOCAL FUND FINANCIAL ACTIVITY

As of 5/5/2025

	<u>District-wide</u>
	<u>7.1.2024</u>
Beginning Fund Balance	\$5,999,857
Adjustment	
Interest Revenue	\$154,567
Miscellaneous Other Revenue	\$614
Expenditures & Encumbrances:	
Termination Pay	
Technology Supplies	(\$414,559)
Curriculum	(\$346,275)
Assessments	(\$7,987)
Property & Liability Insurance	(\$1,185,362)
Contracted Services	(\$39,203)
CSCT	(\$200,831)
Field Trips	(\$34,125)
Supplies	(\$442)
Professional Development	(\$2,493)
Copier Leases	(\$39,001)
Ending Fund Balance	<u>\$3,884,761</u>

	<u>Buildings</u>
	<u>7.1.2024</u>
Beginning Fund Balance	\$437,903
Adjustment	
Interest Revenue	\$12,407
Miscellaneous Revenue	
Expenditures & Encumbrances	(\$161,201)
Ending Fund Balance	<u>\$289,108</u>

	<u>Departments</u>
	<u>7.1.2024</u>
Beginning Fund Balance	\$638,821
Adjustment	
Interest Revenue	\$20,529
Miscellaneous Revenue	
Expenditures & Encumbrances:	
Activities/Athletics	(\$27,565)
Special Education	(\$1,583)
Ending Fund Balance	<u>\$630,201</u>