



**Board of Trustees
Budget and Finance Committee**

October 14th, 2025 – 12:00 p.m.

Lincoln Center

1325 Poplar St., Helena, MT 59601

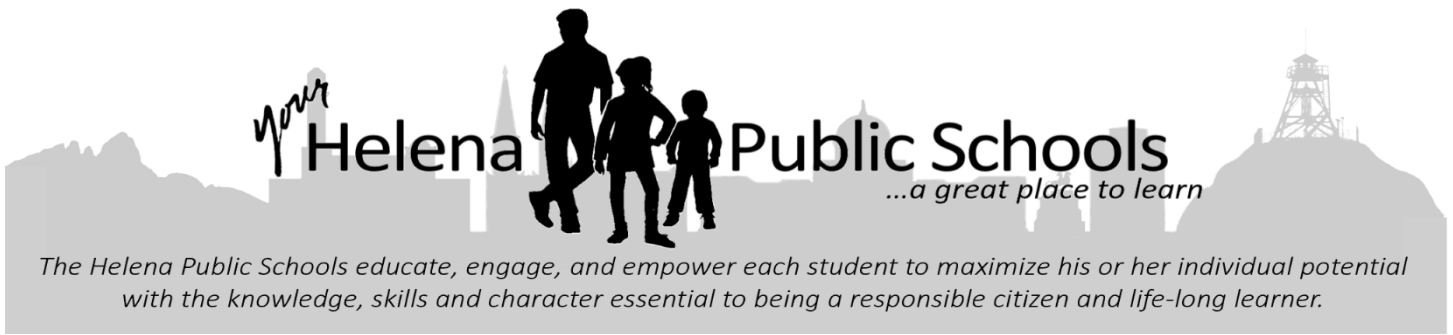
and via TEAMS

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 9.9.25 BUDGET AND FINANCE COMMITTEE MINUTES
- V. ITEMS FOR INFORMATION/DISCUSSION
 - A. Budget to Actual Reports
 - B. Interlocal Fund Financial Activity
 - C. Bond Finance Timeline
- VI. BOARD/SUPERINTENDENT COMMENTS
- VII. ADJOURNMENT



Board of Trustees
Budget and Finance Committee

Lincoln Center
And via Microsoft Teams
Tuesday, September 9th, 2025
12:00pm

MINUTES

ATTENDEES

Trustees:

Janet Armstrong, Committee Chair
Jennifer Walsh, Committee Member
Jenny Murnane Butcher, Committee Member

Others:

Barb Ridgway, Chief of Staff
Jane Shawn, HEA President
Keri Mizell, Human Resources Director
Janelle Mickelson, Business Director
Rex Weltz, Superintendent
Todd Verrill, Facilities Director
Candice Delvaux, Executive Assistant
Gary Myers, Director of Educational Technology
Lona Carter, Student Health Services & Special Education Director
Josh McKay, Assistant Superintendent 6-12

I. CALL TO ORDER/INTRODUCTIONS

The meeting was called to order at 12:02 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 6.9.25 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 current Budget-to-Actual reports. Ms. Mickelson provided a comprehensive overview of both the Elementary and High School General Fund budgets.

During her presentation on the Elementary General Fund, Ms. Mickelson noted that craft employee benefits were inadvertently omitted from the initial budget. To address this oversight, a budget adjustment in the amount of \$22,000 will be made. She also reported that professional salary expenditures are currently over budget due to several Special Education (SPED) and nursing positions, as well as a few counseling roles, being filled at higher salary rates than originally projected. While educator salaries currently appear to have a significant surplus, Ms. Mickelson cautioned that this buffer is expected to tighten once lane changes and contracts for long-term substitutes are fully processed and accounted for.

Regarding the High School General Fund, Ms. Mickelson expressed confidence in the current financial standing. Approximately 21% of the high school budget remains unspent, and the Superintendent's Contingency Fund has a balance of roughly \$840,000.

The Budget and Finance Committee also discussed topics including, but not limited to, Title I funding, curriculum, and the technology budget. The technology budget's impact on the General Fund/Interlocal has increased to \$2 million this year (up from \$1 million), allowing for necessary device replacements and infrastructure updates. The committee also discussed student Chromebooks and the device damage waiver for Chromebooks as part of this broader conversation. The district is strategically managing resources to bridge the gap until the next legislative session, with hopes of broader state-level support for technology infrastructure. Emphasis was placed on the operational costs of technology beyond devices, including critical infrastructure and security systems. In response to a question regarding the district's most significant technology gaps, it was noted that the greatest area of need lies in infrastructure

components. These include network switches, access points, security systems (such as door locks and fob readers), and classroom technologies like projectors, sound systems, and document cameras. While these are not student-facing devices, they are essential to instructional delivery and operational security. Many of these items have a useful life span ranging from 5 to 12 years and are costly to replace. The district has been deferring replacements and making repairs where possible; however, many systems are now reaching the end of their functional life, making a regular replacement cycle increasingly critical. Additionally, extending device use beyond standard cycles limits potential buyback value from vendors. Ms. Mickelson discussed the general fund's budgetary transfers to the OPI ESA Program and addressed questions from the Budget and Finance Committee regarding the information presented.

B. Interlocal Fund Financial Activity

The Budget and Finance Committee reviewed the financial activity report for the Interlocal Fund. Ms. Mickelson and Superintendent Weltz highlighted that expenditures from the Interlocal Fund this year may encompass various areas, including, but not limited to, technology, curriculum, safety and security initiatives, and student activities. Ms. Mickelson also noted that expenditures related to the Community Support and Crisis Team (CSCT) had previously been allocated from the Interlocal Fund; however, these costs have now been successfully transferred back to the General Fund. Ms. Mickelson explained that the Interlocal Fund consists of unspent budget balances from certain funds at year-end, which can be transferred up to a specified dollar limit in certain cases. Historically, the majority of these transfers have been from the transportation fund. Ms. Mickelson addressed questions from the Budget and Finance Committee regarding the information presented.

VI. BOARD/SUPERINTENDENT COMMENTS

There were no board or superintendent comments.

VII. ADJOURNMENT

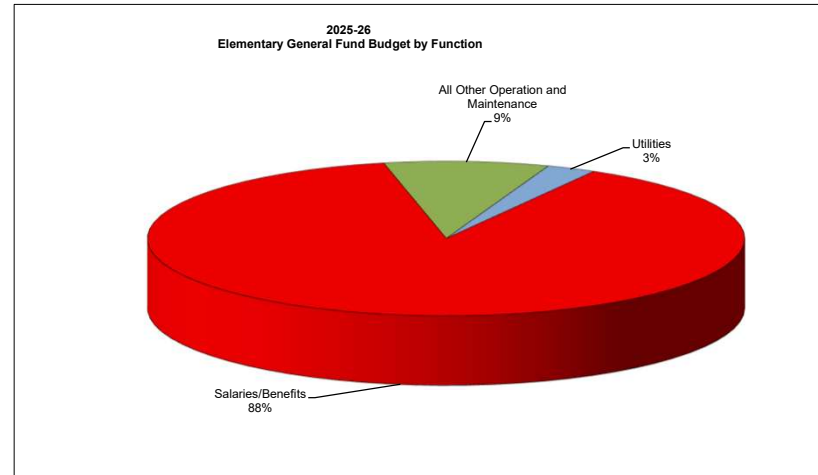
Budget and Finance Committee Chair Janet Armstrong adjourned the meeting at 12:37 p.m.

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

Account	Beginning	Annual Budget (after transfers & amendments)	Year-to-Date Expended & Encumbered	Budget	% Budget
Description	Budget			Balance	Left
Administrative Salaries	\$ 2,379,990	\$ 2,379,990	\$ 2,272,958	\$ 107,032	4.5%
Educator Salaries	24,619,082	24,619,082	24,136,365	\$ 482,717	2.0%
Professional Salaries	3,070,703	3,070,703	3,022,900	\$ 47,804	1.6%
Technical Salaries	1,647,471	1,647,471	1,340,990	\$ 306,481	18.6%
Clerical Salaries	1,201,534	1,201,534	1,197,133	\$ 4,400	0.4%
Service Worker Salaries	2,357,163	2,357,163	2,087,485	\$ 269,678	11.4%
Para Professional Salaries	2,892,367	2,892,367	2,871,969	\$ 20,398	0.7%
Guest Educator Salaries	528,910	528,910	28,131	\$ 500,779	94.7%
Substitute Clerical Salaries	36,100	36,100	2,779	\$ 33,321	92.3%
Substitute Service Worker	-	-	7,663	\$ (7,663)	-
Substitute Para Salaries	88,500	88,500	4,360	\$ 84,140	95.1%
Overtime	650	650	3,827	\$ (3,177)	-488.8%
Sabbatical Leave Salaries	51,131	51,131	50,924	\$ 206	0.4%
Coaching Salaries/Stipends	115,802	115,802	58,495	\$ 57,307	49.5%
Admin TSA Employer Match	12,140	12,140	-	\$ 12,140	100.0%
Termination Pay	500,000	500,000	146,052	\$ 353,948	70.8%
Sick Leave/Personal Leave Payoff	140,000	140,000	-	\$ 140,000	100.0%
Workers' Comp/Benefits	249,931	249,931	192,902	\$ 57,029	22.8%
Crafts Benefits	-	-	25,239	\$ (25,239)	-
Cell phone stipends	35,662	35,662	34,918	\$ 744	2.1%
Contracted Services	1,012,047	1,012,047	454,851	\$ 557,196	55.1%
Gas	319,896	319,896	12,389	\$ 307,507	96.1%
Electricity	625,528	625,528	69,596	\$ 555,932	88.9%
Water	155,792	155,792	45,249	\$ 110,543	71.0%
Sewer	55,206	55,206	9,362	\$ 45,844	83.0%
Garbage	54,959	54,959	7,646	\$ 47,313	86.1%
Repair and Maintenance	42,519	42,519	42,755	\$ (236)	-0.6%
Rental	48,300	48,300	16,440	\$ 31,860	66.0%
Instructional Field Trips	10,591	10,591	356	\$ 10,234	96.6%
Liability/Other Insurance	711,575	711,575	711,575	\$ -	0.0%
Postage	9,520	9,520	3,542	\$ 5,978	62.8%
Advertising	10,363	10,363	224	\$ 10,139	97.8%
Printing	126,346	127,766	14,889	\$ 112,877	88.3%
Travel	44,255	44,255	30,648	\$ 13,607	30.7%
Professional Development/Meetings	61,830	61,830	10,407	\$ 51,423	83.2%
Extracurricular Team Travel	1,200	1,200	-	\$ 1,200	100.0%
Misc Services Purchased Locally				\$ -	-
Supplies	1,328,149	1,326,729	162,232	\$ 1,164,497	87.8%
Books	49,057	49,057	7,879	\$ 41,177	83.9%
Periodicals	21,360	21,360	5,468	\$ 15,892	74.4%
Minor Equipment	31,783	31,783	8,699	\$ 23,084	72.6%
Major Equipment & Construction	209,146	209,146	90,266	\$ 118,880	56.8%
Dues and Memberships	53,296	53,296	37,700	\$ 15,596	29.3%
CSCT Match	300,000	300,000	27,663	\$ 272,337	90.8%
Contingency				\$ -	-
Transfers to OPI ESA Program	7,000	7,000	17,074	\$ (10,074)	-143.9%
Total Budget	\$ 45,216,851	\$ 45,216,851	39,272,002	\$ 5,944,849	13.1%

Budget Transfers

From	To	Amount	Reason
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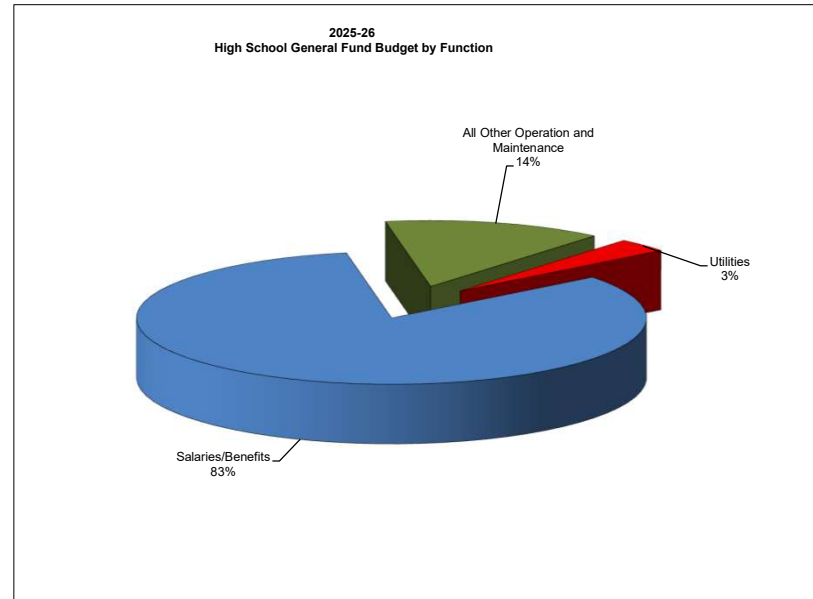


**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR SEPTEMBER 2025
HIGH SCHOOL GENERAL FUND**

Account	Beginning	Annual Budget	Year-to-Date Expended &	Budget	% Budget
Description	Budget	(after transfers)	Encumbered	Balance	Left
Administrative Salaries	1,426,912	1,426,912	1,179,288	247,624	17.4%
Educator Salaries	12,775,885	12,775,885	12,514,180	261,705	2.0%
Professional Salaries	1,142,049	1,142,049	1,086,674	55,375	4.8%
Technical Salaries	1,124,319	1,124,319	1,069,579	54,740	4.9%
Clerical Salaries	1,073,767	1,073,767	1,052,587	21,180	2.0%
Service Worker Salaries	1,077,000	1,077,000	965,335	111,665	10.4%
Para Professional Salaries	308,774	308,774	231,777	76,997	24.9%
Guest Educator Salaries	331,506	331,506	14,037	317,469	95.8%
Substitute Clerical Salaries	11,000	11,000	2,026	8,974	81.6%
Substitute Service Worker	14,185	14,185	2,899	11,286	79.6%
Substitute Para Salaries	6,500	6,500	856	5,644	86.8%
Overtime	24,750	24,750	5,582	19,168	77.4%
Sabbatical Leave Salaries	86,425	86,425	85,930	496	0.6%
Coaching Salaries/Stipends	655,583	655,583	625,428	30,154	4.6%
Admin TSA Employer Match	-	-	-	-	-
Termination Pay	500,000	500,000	78,905	421,095	84.2%
Sick Leave/Personal Leave Payoff	61,000	61,000	-	61,000	100.0%
Workers' Comp/Benefits	140,905	140,905	101,199	39,706	28.2%
Crafts Benefits	16,000	16,000	11,063	4,937	30.9%
Cell phone stipends	15,836	15,836	16,400	(565)	-3.6%
Contracted Services	421,149	421,149	182,751	238,398	56.6%
Gas	241,117	241,117	18,920	222,197	92.2%
Electricity	492,015	492,015	36,154	455,861	92.7%
Water	54,944	54,944	13,610	41,334	75.2%
Sewer	21,786	21,786	2,019	19,767	90.7%
Garbage	33,469	33,469	4,606	28,863	86.2%
Repair and Maintenance	30,033	30,033	11,008	19,025	63.3%
Rental	26,748	26,748	1,202	25,545	95.5%
Instructional Field Trips	5,646	5,646	1,208	4,437	78.6%
Liability/Other Insurance	400,344	400,344	400,344	-	0.0%
Postage	12,621	12,621	1,841	10,780	85.4%
Advertising	8,720	8,720	284	8,436	96.7%
Printing	90,092	90,952	6,768	84,184	92.6%
Travel	23,051	23,051	17,750	5,301	23.0%
Professional Development/Meetings	55,429	55,429	9,843	45,586	82.2%
Extracurricular Team Travel	294,824	294,824	42,608	252,217	85.5%
Misc Services Purchased Locally	-	-	2,933	(2,933)	-
Supplies	1,189,095	1,189,095	111,495	1,077,600	90.6%
Books	70,557	70,557	15,197	55,359	78.5%
Periodicals	4,275	4,275	2,394	1,881	44.0%
Minor Equipment	41,378	41,378	2,992	38,385	92.8%
Major Equipment & Construction	-	-	27,964	(27,964)	-
Dues and Memberships	24,849	24,849	20,433	4,416	17.8%
CSCT Match	-	-	-	-	-
Contingency	837,442	836,582	-	836,582	100.0%
Transfers to OPI ESA Program	-	-	8,585	(8,585)	-
total budget	\$ 25,171,977	\$ 25,171,977	\$ 19,986,654	\$ 5,185,323	20.6%

Budget Transfers

From	To	Amount	Reason
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INTERLOCAL FUND FINANCIAL ACTIVITY As of 9/30/2025

	<u>District-Wide</u>
Beginning Fund Balance 7/1/2025	\$6,734,188
Interest Revenue	\$23,192
Expenditures & Encumbrances:	
Technology Supplies	(\$89,331)
CSCT Match	(\$9,458)
Contracted Services	(\$7,987)
Utilities	(\$28,540)
Field Trips	(\$180)
Minor Equipment	(\$8,331)
Supplies	(\$129)
Ending Fund Balance 9/3/2025	<u>\$6,622,065</u>
	<u>Buildings</u>
Beginning Fund Balance 7/1/2025	\$410,897
Interest Revenue	\$1,416
Expenditures & Encumbrances	(\$32,245)
Ending Fund Balance 9/3/2025	<u>\$380,068</u>
	<u>Special Education</u>
Beginning Fund Balance 7/1/2025	\$921,873
Interest Revenue	\$3,175
Expenditures & Encumbrances	(\$14,938)
Ending Fund Balance 9/3/2025	<u>\$910,110</u>
	<u>Activities</u>
Beginning Fund Balance 7/1/2025	\$142,543
Interest Revenue	\$491
Expenditures & Encumbrances	(\$321)
Ending Fund Balance 9/3/2025	<u>\$142,713</u>
	<u>Professional Growth</u>
Beginning Fund Balance 7/1/2025	\$50,506
Interest Revenue	
Expenditures & Encumbrances	(\$198)
Ending Fund Balance 9/3/2025	<u>\$50,308</u>