



**Board of Trustees
Budget and Finance Committee**

September 9th, 2025 – 12:00 p.m.

Lincoln Center

1325 Poplar St., Helena, MT 59601

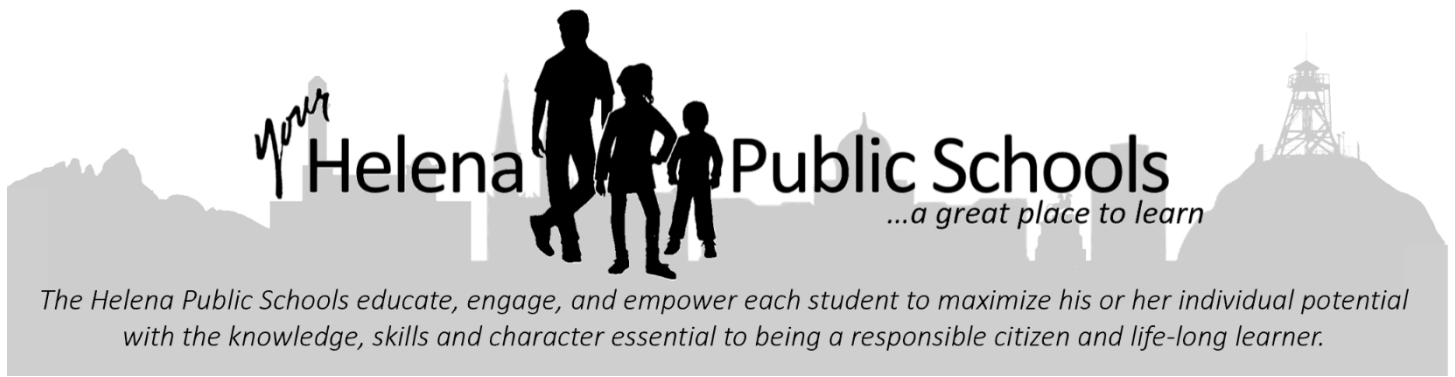
and via TEAMS

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



Board of Trustees
Budget and Finance Committee

Lincoln Center
And via Microsoft Teams
Tuesday, June 9th, 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
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
Tim McMahon, Activities Director
Justine Alberts, Curriculum Director
Kaitlyn Hess, Data & Federal Programs Director
Todd Verrill, Facilities Director
Several Guests of the Public

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 5.13.25 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 an overview of the Elementary General Fund budget. Ms. Mickelson noted that the Administrative Salaries line item within the Elementary General Fund is currently in deficit. This is due to a portion of principal salaries originally being paid from CSCT (Comprehensive School and Community Treatment) reimbursement funds. Upon further review, it was determined that the reimbursement received was insufficient to fully cover these expenses, resulting in the need to reallocate those costs back to the General Fund. She then addressed the Educator Salaries line item, which still shows a remaining balance. When the budget was developed in July, Human Resources had anticipated certain vacancies and strategically left positions open. However, those positions were ultimately not filled, resulting in unspent funds within that category. Ms. Mickelson also reported that the Clerical Salaries line item has a remaining balance of 7.3%, primarily due to the retirement of veteran secretaries who were replaced at lower salary rates. In the Service Worker and Paraprofessional Salaries lines, funds remain unspent as several positions remain vacant. These roles continue to be posted in hopes of attracting qualified candidates; however, persistent staffing challenges have hindered recruitment efforts. Ms. Mickelson anticipates that the entire allocation for Guest Educator Salaries will be expended by the end of June. She also noted that the Coaching Salaries and

Stipends line item is currently showing a 21.7% deficit. Regarding utilities and leave-related expenses, Ms. Mickelson does not expect a significant surplus in utilities, and she anticipates that the sick leave and personal leave payouts will be fully expended with the June payroll. Under Contracted Services, the remaining balance is primarily associated with the Special Education Department's budget. When the district is unable to fill specialized roles internally—such as Occupational Therapists (OT), Physical Therapists (PT), or Speech-Language Pathologists (SLP)—especially for students requiring one-on-one support, it becomes necessary to contract with external providers (e.g., those based in Great Falls). These services are substantially more costly, which is why funds are proactively budgeted for this purpose, even if not immediately used. At the high school level, one contracted services budget line has gone into deficit due to these contracting needs. Given that two months of billing remain, the district plans to allow any unspent funds to roll into the interlocal account. Finally, Ms. Mickelson projected that approximately \$1.5 million may remain in the Elementary General Fund by the end of the fiscal year—prior to recoding any expenditures from the Interlocal Fund back into the General Fund.

Ms. Mickelson provided an overview of the High School General Fund budget. She noted that unspent funds remain in the Service Worker and Paraprofessional Salaries line items due to ongoing vacancies. These positions remain open in hopes of hiring qualified candidates; however, continued staffing challenges have made recruitment difficult. She also indicated that sick leave and personal leave payouts from the high school general fund are expected to be fully expended with the June payroll. Ms. Mickelson projected that, prior to recoding expenditures from the Interlocal Fund, approximately \$700,000 to \$800,000 may remain in the high school general fund at the close of the fiscal year. She plans to recode eligible expenditures—currently totaling approximately \$2.85 million—from the Interlocal account back into the General Fund, where those expenses properly belong.

Ms. Mickelson also responded to 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 provided a detailed overview of expenditures and encumbrances charged to the fund, including—but not limited to—technology supplies, curriculum, assessments, property and liability insurance, contracted services, CSCT, field trips, instructional supplies, professional development, copier leases, building budgets, athletics and activities, and special education. She noted that many of these expenditures are traditionally covered by the General Fund; however, due to budgetary constraints and strategic financial planning, the Interlocal Fund has

been used to support these costs during the current fiscal year. To date, approximately \$2.85 million has been spent from the Interlocal Fund, and it is anticipated that this amount will reach around \$3 million by the close of the fiscal year. Ms. Mickelson also led a discussion regarding potential expenditures that may be supported by the Interlocal Fund in the upcoming fiscal year.

Ms. Mickelson addressed questions from the Budget and Finance Committee regarding the information presented.

The Budget and Finance Committee had a discussion on topics including, but not limited to, the District's charter school programs and the associated funding they generate, technology needs and funding strategies, Hawthorne Elementary, STARS program funding, and music and physical education offerings for the upcoming school year.

C. Federal Programs/Title Discussion

The Budget and Finance Committee discussed federal programs and the ongoing uncertainty surrounding federal Title funding. Although Congress has approved funding, delays in disbursement and lack of clarity from federal agencies have created challenges for planning and budgeting at the local level. District leadership emphasized the importance of maintaining reserves in response to this unpredictability. At a recent education conference, school districts across Montana were encouraged to hold on to their reserve funds due to the volatile federal funding landscape. The discussion also addressed concerns about the Montana Office of Public Instruction's (OPI) capacity to administer and distribute Title funds, particularly if future allocations are issued as block grants rather than through traditional formula-based methods. 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

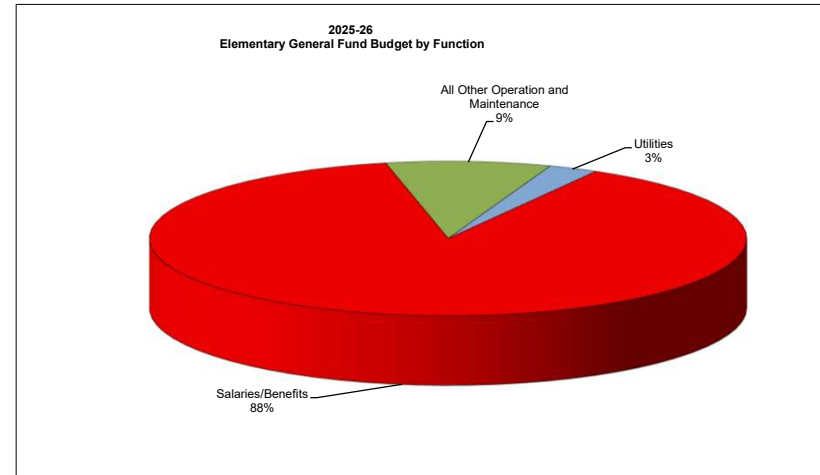
Budget and Finance Committee Chair Janet Armstrong adjourned the meeting at 1:14 p.m.

HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR AUGUST 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	\$ 2,343,501	\$ 36,488	1.5%
Educator Salaries	24,619,082	24,619,082	24,234,968	\$ 384,114	1.6%
Professional Salaries	3,070,703	3,070,703	3,202,008	\$ (131,305)	-4.3%
Technical Salaries	1,647,471	1,647,471	1,412,812	\$ 234,658	14.2%
Clerical Salaries	1,201,534	1,201,534	1,135,862	\$ 65,672	5.5%
Service Worker Salaries	2,357,163	2,357,163	2,157,239	\$ 199,924	8.5%
Para Professional Salaries	2,892,367	2,892,367	2,671,062	\$ 221,305	7.7%
Guest Educator Salaries	528,910	528,910	130	\$ 528,780	100.0%
Substitute Clerical Salaries	36,100	36,100	-	\$ 36,100	100.0%
Substitute Service Worker	-	-	7,308	\$ (7,308)	-
Substitute Para Salaries	88,500	88,500	-	\$ 88,500	100.0%
Overtime	650	650	1,344	\$ (694)	-106.7%
Sabbatical Leave Salaries	51,131	51,131	50,906	\$ 225	0.4%
Coaching Salaries/Stipends	115,802	115,802	43,003	\$ 72,799	62.9%
Admin TSA Employer Match	12,140	12,140	-	\$ 12,140	100.0%
Termination Pay	500,000	500,000	48,192	\$ 451,808	90.4%
Sick Leave/Personal Leave Payoff	140,000	140,000	-	\$ 140,000	100.0%
Workers' Comp/Benefits	249,931	240,691	203,655	\$ 37,036	15.4%
Crafts Benefits	-	-	22,510	\$ (22,510)	-
Cell phone stipends	35,662	35,662	35,153	\$ 510	1.4%
Contracted Services	1,012,047	1,012,047	279,160	\$ 732,887	72.4%
Gas	319,896	319,896	6,827	\$ 313,069	97.9%
Electricity	625,528	625,528	43,520	\$ 582,007	93.0%
Water	155,792	155,792	23,353	\$ 132,438	85.0%
Sewer	55,206	55,206	4,784	\$ 50,422	91.3%
Garbage	54,959	54,959	2,603	\$ 52,356	95.3%
Repair and Maintenance	42,519	42,519	37,550	\$ 4,969	11.7%
Rental	48,300	48,300	15,232	\$ 33,068	68.5%
Instructional Field Trips	10,591	10,591	-	\$ 10,591	100.0%
Liability/Other Insurance	711,575	711,575	711,575	\$ -	0.0%
Postage	9,520	9,520	3,258	\$ 6,262	65.8%
Advertising	10,363	10,363	86	\$ 10,277	99.2%
Printing	126,346	126,346	1,463	\$ 124,882	98.8%
Travel	44,255	44,255	31,569	\$ 12,686	28.7%
Professional Development/Meetings	61,830	61,830	9,416	\$ 52,414	84.8%
Extracurricular Team Travel	1,200	1,200	-	\$ 1,200	100.0%
Misc Services Purchased Locally	-	-	-	\$ -	-
Supplies	1,328,149	1,328,149	94,202	\$ 1,233,947	92.9%
Books	49,057	49,057	3,645	\$ 45,412	92.6%
Periodicals	21,360	21,360	2,765	\$ 18,595	87.1%
Minor Equipment	31,783	31,783	2,561	\$ 29,222	91.9%
Major Equipment & Construction	209,146	209,146	90,266	\$ 118,880	56.8%
Dues and Memberships	53,296	53,296	30,583	\$ 22,713	42.6%
CSCT Match	300,000	300,000	-	\$ 300,000	100.0%
Contingency	-	-	-	\$ -	-
Transfers to OPI ESA Program	7,000	7,000	17,074	\$ (10,074)	-143.9%
Total Budget	\$ 45,216,851	\$ 45,207,611	38,981,147	\$ 6,226,464	13.8%

Budget Transfers

From	To	Amount	Reason
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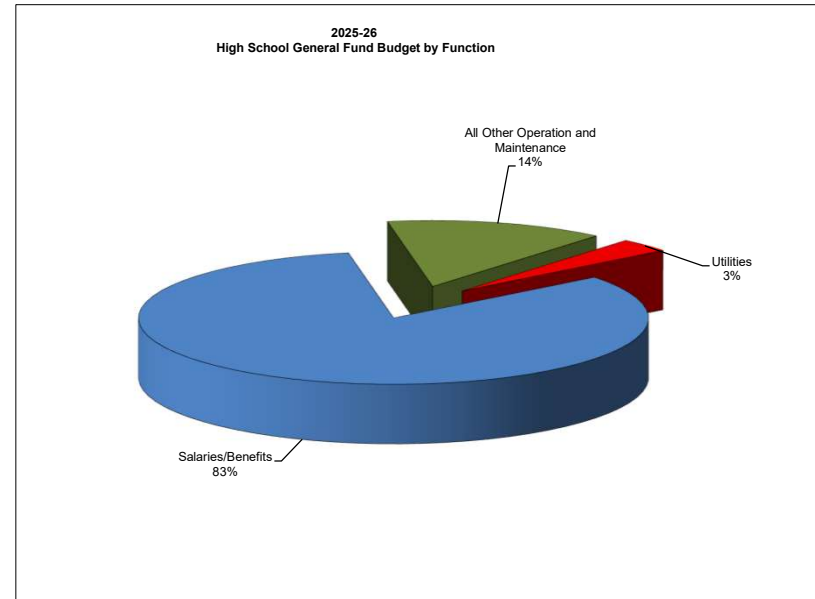


**HELENA SCHOOL DISTRICT NO. 1
FINANCIAL REPORT FOR AUGUST 2025
HIGH SCHOOL GENERAL FUND**

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	1,291,451	135,461	9.5%
Educator Salaries	12,775,885	12,775,885	12,532,123	243,762	1.9%
Professional Salaries	1,142,049	1,142,049	1,165,318	(23,269)	-2.0%
Technical Salaries	1,124,319	1,124,319	1,092,703	31,616	2.8%
Clerical Salaries	1,073,767	1,073,767	1,025,245	48,523	4.5%
Service Worker Salaries	1,077,000	1,077,000	954,630	122,370	11.4%
Para Professional Salaries	308,774	308,774	297,968	10,807	3.5%
Guest Educator Salaries	331,506	331,506	1,008	330,498	99.7%
Substitute Clerical Salaries	11,000	11,000	-	11,000	100.0%
Substitute Service Worker	14,185	14,185	2,677	11,508	81.1%
Substitute Para Salaries	6,500	6,500	-	6,500	100.0%
Overtime	24,750	24,750	1,163	23,587	95.3%
Sabbatical Leave Salaries	86,425	86,425	85,982	443	0.5%
Coaching Salaries/Stipends	655,583	655,583	623,537	32,046	4.9%
Admin TSA Employer Match	-	-	-	-	-
Termination Pay	500,000	500,000	32,696	467,304	93.5%
Sick Leave/Personal Leave Payoff	61,000	61,000	-	61,000	100.0%
Workers' Comp/Benefits	140,905	140,905	101,633	39,272	27.9%
Crafts Benefits	16,000	16,000	9,594	6,406	40.0%
Cell phone stipends	15,836	15,836	16,674	(839)	-5.3%
Contracted Services	421,149	421,149	100,230	320,919	76.2%
Gas	241,117	241,117	9,248	231,869	96.2%
Electricity	492,015	492,015	20,563	471,452	95.8%
Water	54,944	54,944	6,302	48,642	88.5%
Sewer	21,786	21,786	1,002	20,784	95.4%
Garbage	33,469	33,469	1,568	31,901	95.3%
Repair and Maintenance	30,033	30,033	8,905	21,127	70.3%
Rental	26,748	26,748	471	26,276	98.2%
Instructional Field Trips	5,646	5,646	-	5,646	100.0%
Liability/Other Insurance	400,344	400,344	400,344	-	0.0%
Postage	12,621	12,621	1,754	10,867	86.1%
Advertising	8,720	8,720	114	8,606	98.7%
Printing	90,092	90,092	269	89,823	99.7%
Travel	23,051	23,051	18,246	4,805	20.8%
Professional Development/Meetings	55,429	55,429	6,464	48,965	88.3%
Extracurricular Team Travel	294,824	294,824	1,352	293,472	99.5%
Misc Services Purchased Locally	-	-	943	(943)	-
Supplies	1,189,095	1,189,095	52,585	1,136,510	95.6%
Books	70,557	70,557	6,421	64,136	90.9%
Periodicals	4,275	4,275	1,292	2,982	69.8%
Minor Equipment	41,378	41,378	2,760	38,617	93.3%
Major Equipment & Construction	-	-	27,964	(27,964)	-
Dues and Memberships	24,849	24,849	14,039	10,810	43.5%
CSCT Match	-	-	-	-	-
Contingency	837,442	837,442	-	837,442	100.0%
Transfers to OPI ESA Program	-	-	8,585	(8,585)	-
total budget	\$ 25,171,977	\$ 25,171,977	\$ 19,925,821	\$ 5,246,156	20.8%

Budget Transfers

From	To	Amount	Reason
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INTERLOCAL FUND FINANCIAL ACTIVITY As of 9/3/2025

	<u>District-Wide</u>
Beginning Fund Balance 7/1/2025	\$6,734,188
Interest Revenue	
Expenditures & Encumbrances:	
Technology Supplies	(\$84,215)
Contracted Services	(\$7,987)
Utilities	(\$28,553)
Ending Fund Balance 9/3/2025	<u>\$6,613,433</u>
	<u>Buildings</u>
Beginning Fund Balance 7/1/2025	\$410,897
Interest Revenue	
Expenditures & Encumbrances	(\$16,115)
Ending Fund Balance 9/3/2025	<u>\$394,781</u>
	<u>Special Education</u>
Beginning Fund Balance 7/1/2025	\$921,873
Interest Revenue	
Expenditures & Encumbrances	
Ending Fund Balance 9/3/2025	<u>\$921,873</u>
	<u>Activities</u>
Beginning Fund Balance 7/1/2025	\$142,543
Interest Revenue	
Expenditures & Encumbrances	(\$129)
Ending Fund Balance 9/3/2025	<u>\$142,414</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>