



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.