

# School Board Work Session

Monday, November 8, 2021 6:00 PM

District Office Board Room, Teleconference, URL:, Shakopee, MN 55379

1. **CALL TO ORDER SCHOOL BOARD BUSINESS MEETING AND  
ROLL CALL - CHAIR PETERSON**

2. **PLEDGE OF ALLEGIANCE**

3. **SABER PRIDE**

1. Our Community

**Presenter:** Kristi  
Peterson

4. **CONSIDERATION OF AGENDA AS PRESENTED**

5. **PUBLIC COMMENT**

6. **INFORMATION**

1. Board Meetings for 2022, Draft

**Presenter:** Mike  
Redmond

2. Enrollment Update

**Presenter:** Dave  
Orlowsky, Assistant  
Superintendent

3. Budget Update

**Presenter:** Bill  
Menozzi, Director of  
Finance

4. Operating Levy Update

**Presenter:** Mike  
Redmond

5. Pandemic Response Update

**Presenter:** Mike  
Redmond

7. **COMMITTEE REPORTS & OTHER INFORMATION**

8. **UPCOMING MEETINGS AND IMPORTANT DATES**

**Presenter:** Kristi  
Peterson

9. **ADJOURNMENT**





# Enrollment Update

School Board Meeting 11/8/2021



Mid-May, new projection of 487	11/8/21	Proj 2021-22	Difference
K Total	498	529	-31
1st Total	473	476	-3
2nd Total	501	506	-5
3rd Total	559	564	-5
4th Total	566	576	-10
5th Total	528	539	-11
6th Total	590	586	4
7th Total	590	577	13
8th Total	610	610	0
9th Total	722	711	11
10th Total	698	715	-17
11th Total	736	747	-11
12th Total	694	694	0
<b>K-5 Total</b>	<b>3,125</b>	<b>3,190</b>	<b>-65</b>
<b>6-8 Total</b>	<b>1,790</b>	<b>1,773</b>	<b>17</b>
<b>9-12 Total</b>	<b>2,850</b>	<b>2,867</b>	<b>-17</b>
<b>K-12 Total</b>	<b>7,765</b>	<b>7,830</b>	<b>-65</b>

+11 if using the updated projection

students we are teaching in-person or online

- Kindergarten:
  - 498 students (-31 or +12 depending on projection used)
  - 465 students 10/1/20 (-64)
  - 475 at end of 2020-21 (-49)
- Middle Level +17 students
- High School -17 students
  - Includes TLC students
  - PSEO students subtracted ~70 students
  - Attrition during the year

-23 if using the updated projection

# Summary as of 11/8/21

	10/1/2019	10/1/2020	10/1/2021	11/8/21	Proj 2021-22	Difference
<b>K-5 Total</b>	3,350	3,232	3,116	3,125	3,190	-65
<b>6-8 Total</b>	1,918	1,830	1,790	1,790	1,773	17
<b>9-12 Total</b>	2,738	2,901	2,850	2,850	2,867	-17
<b>K-12 Total</b>	8,006	7,963	7,756	7,765	7,830	-65

	10/1/2019	10/1/2020	10/1/2021	Proj 2021-22	Difference
K Total	523	465	498	529	-31
1st Total	566	508	474	476	-2
2nd Total	580	563	500	506	-6
3rd Total	541	576	554	564	-10
4th Total	577	537	565	576	-11
5th Total	563	583	526	539	-13
6th Total	616	571	590	586	4
7th Total	644	610	590	577	13
8th Total	658	649	610	610	0
9th Total	753	699	722	711	11
10th Total	733	769	698	715	-17
11th Total	673	743	736	747	-11
12th Total	579	690	694	694	0
<b>K-5 Total</b>	<b>3,350</b>	<b>3,232</b>	<b>3,117</b>	<b>3,190</b>	<b>-73</b>
<b>6-8 Total</b>	<b>1,918</b>	<b>1,830</b>	<b>1,790</b>	<b>1,773</b>	<b>17</b>
<b>9-12 Total</b>	<b>2,738</b>	<b>2,901</b>	<b>2,850</b>	<b>2,867</b>	<b>-17</b>
<b>K-12 Total</b>	<b>8,006</b>	<b>7,963</b>	<b>7,757</b>	<b>7,830</b>	<b>-73</b>

## Details by Grade

**2019 and 2020**

**included for  
comparison**

**Note - graduating class  
of 2020 ~700 students,  
incoming kindergarten  
class ~500 students.**

**Overall enrollment  
down ~200 from 2020**



Elementary Level

School	21-22 proj	As of 11/8/21	Difference from projection
<b>102</b>			
K	114	98	-16
1st	108	96	-12
2nd	106	106	0
3rd	135	124	-11
4th	111	105	-6
5th	136	134	-2
<b>Eagle Creek Elementary Total</b>	<b>710</b>	<b>663</b>	<b>-47</b>
<b>116</b>			
K	125	125	0
1st	101	104	3
2nd	120	121	1
3rd	126	132	6
4th	146	143	-3
5th	116	117	1
<b>Jackson Elementary Total</b>	<b>734</b>	<b>742</b>	<b>8</b>
<b>67</b>			
K	86	88	2
1st	81	100	19
2nd	84	98	14
3rd	91	108	17
4th	112	123	11
5th	76	93	17
<b>Red Oak Elementary Total</b>	<b>530</b>	<b>610</b>	<b>80</b>

School	21-22 proj	As of 11/8/21	Difference from projection
<b>95</b>			
K	92	84	-8
1st	93	84	-9
2nd	89	76	-13
3rd	92	89	-3
4th	97	88	-9
5th	102	88	-14
<b>Sun Path Elementary Total</b>	<b>565</b>	<b>509</b>	<b>-56</b>
<b>107</b>			
K	112	103	-9
1st	93	89	-4
2nd	107	100	-7
3rd	120	106	-14
4th	110	107	-3
5th	109	96	-13
<b>Sweeney Elementary Total</b>	<b>651</b>	<b>601</b>	<b>-50</b>
<b>487</b>			
<b>Totals</b>	<b>3,190</b>	<b>3,125</b>	<b>-65</b>
K	529	498	-31
1st	476	473	-3
2nd	506	501	-5
3rd	564	559	-5
4th	576	566	-10
5th	539	528	-11
<b>Totals</b>	<b>3,190</b>	<b>3,125</b>	<b>-65</b>

If all students were in their enrolled schools.....

School	21-22 proj	As of 11/8/21	Difference from projection	~ Online Count as of 11/21	Total Enrollment as of 11/8/21	Difference
Eagle Creek Elementary Total	710	663	-47	31	694	-16
Jackson Elementary Total	734	742	8	18	760	26
Red Oak Elementary Total	530	610	80	19	522	-8
Sun Path Elementary Total	565	509	-56	14	523	-42
Sweeney Elementary Total	651	601	-50	25	626	-25
Totals	3,190	3,125	-65	107	3,125	-65

# Online Elementary Program 2021-2022 as of 11/21

School	~ Online Count as of 11/21
K	
1st	4
2nd	7
3rd	10
4th	5
5th	5
<b>Eagle Creek Elementary Total</b>	<b>31</b>
K	
1st	4
2nd	6
3rd	1
4th	3
5th	4
<b>Jackson Elementary Total</b>	<b>18</b>
K	
1st	4
2nd	4
3rd	4
4th	5
5th	2
<b>Red Oak Elementary Total</b>	<b>19</b>

School	~ Online Count as of 11/21
K	
1st	3
2nd	3
3rd	2
4th	4
5th	2
<b>Sun Path Elementary Total</b>	<b>14</b>
K	
1st	6
2nd	2
3rd	6
4th	4
5th	7
<b>Sweeney Elementary Total</b>	<b>25</b>
<b>Totals</b>	<b>107</b>
K	
1st	21
2nd	22
3rd	23
4th	21
5th	20
<b>Totals</b>	<b>107</b>



Middle Level

School	21-22 proj	As of 11/8/21	Adjusted Enrollment	Difference
6th	293	279	262	-31
7th	276	290	275	-1
8th	270	287	274	4
<b>East Middle School Total</b>	<b>839</b>	<b>856</b>	<b>811</b>	<b>-28</b>
6th	293	310	326	33
7th	301	300	316	15
8th	340	324	337	-3
<b>West Middle School Total</b>	<b>934</b>	<b>934</b>	<b>979</b>	<b>45</b>
6th	586	589	588	2
7th	577	590	591	14
8th	610	611	611	1
<b>Totals</b>	<b>1773</b>	<b>1790</b>	<b>1790</b>	<b>17</b>

## Online Middle School program 2021-2022 as of 11/21

School	~ Online Count as of 11/21
6th	33
7th	31
8th	26
<b>Totals</b>	<b>90</b>



High School Level

School	21-22 proj	As of 11/8/21	Difference from projection
9th Grade	695	705	10
10th Grade	686	680	-6
11th grade w/out PSEO	724	711	-13
12th grade w/out PSEO	670	672	2
HS Summary	2,848	2,838	-10
<b>High School Total</b>	<b>2,775</b>	<b>2,768</b>	<b>-7</b>
9th Grade	16	17	1
10th Grade	29	18	-11
11th Grade	23	25	2
12th Grade	24	22	-2
<b>Tokata Learning Ctr. Total</b>	<b>92</b>	<b>82</b>	<b>-10</b>

- Onsite students only
- PSEO students subtracted
- Students that finished during the summer are now removed from enrollment summary
- HS student numbers generally have more movement
  - Graduates
  - PSEO
  - Other
- PSEO
  - 11th ~24 students
  - 12th ~46 students

## The last few weeks..

Week	New registrations	Kindergarten
July 12	23	1
July 19	22	10
July 26	28	4
August 2	66	10
August 9	64	14
August 16	63	13
August 23	63	9
August 30	86	16
Sept 6	24	6

## The last few weeks..

Week	New registrations	Kindergarten
Sept 13	11	1
Sept 20	9	1
Sept 27	23	1
Oct 4	9	0
Oct 11	24	3
Oct 18	4	0
Oct 25	13	3
Nov 1	10	0

# SHAKOPEE PUBLIC SCHOOLS OPERATING BUDGET UPDATE

Bill Menozzi  
Director of Finance & Operations  
November 8, 2021

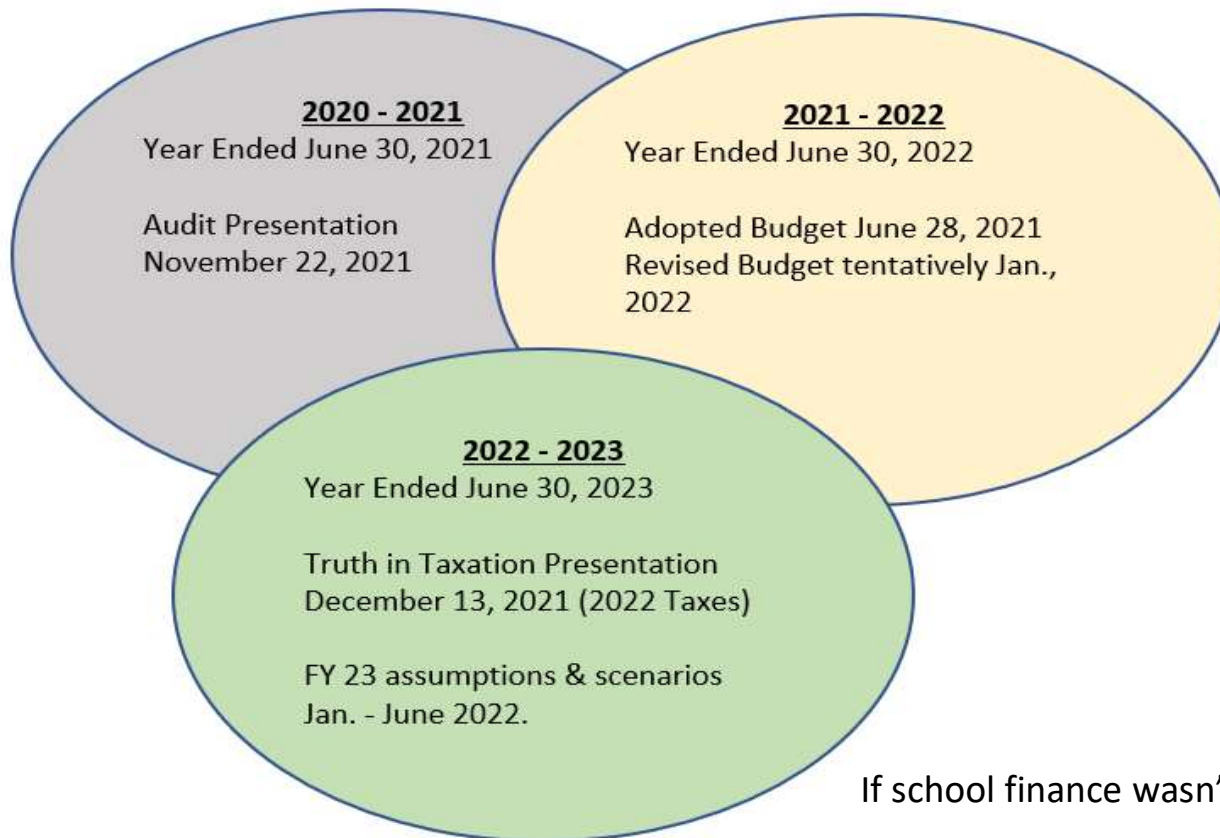


INDEPENDENT SCHOOL DISTRICT #720  
SHAKOPEE PUBLIC SCHOOLS  
AGENDA

- *Let's get this straight...*
- *Budget Process & Timeline*
- *Financial Planning Model Executive Summaries – Historical Planning Models*
- *2021-22 Revised Budget Timeline & Process*
- *2022-23 Financial Planning Model Timeline & Process*
- *Questions*



# SHAKOPEE PUBLIC SCHOOLS LET'S GET THIS STRAIGHT... WORKING IN THREE DIFFERENT FISCAL YEARS



In the fall, school districts are often working in three different fiscal years at the same time.

School Finance is a constant topic in Shakopee and discussed by the citizens finance advisory committee (CFAC), School Board finance committee, and School Board throughout the year.

Shakopee Public Schools finance department remains committed to transparency, consistency, and accountability in financial reporting.

If school finance wasn't difficult enough...



# SHAKOPEE PUBLIC SCHOOLS BUDGET PROCESS & TIMELINE

The budget in Shakopee Public Schools is a continuous four-step process.  
*Each step requires School Board approval and is open for public inspection and comment.*

**1. Property Tax Levy – 2021 Payable 2022 (District revenue 2022-23 fiscal year)**

The budget process begins with submission of the final certified property tax levy to Scott County and the Minnesota Department of Education. The School Board certifies the final levy for the next fiscal year before the end of the calendar year. *Estimated tax statements sent by Scott County in November will not have the impact of the Nov. 2 operating referendum. The truth in taxation hearing on December 13, 2021, will include the impact of the Nov. 2 operating referendum.*

**2. Adopted Budget – 21-22 Adopted Budget Approved June 28, 2021**

The School Board approves a budget before the start of the school year on July 1. Approval includes analysis and assumptions on staffing needs, enrollment, legislative impact, and other revenue and expenditure estimates.

**3. Revised Budget – Tentatively scheduled for January 2022.**

The School Board approves a final (revised) budget each year December-February based on information and estimates not previously known during the preliminary budget process. For example, legislative settlements.

**4. Annual Financial Report & Fiscal Audit – 20-21 Audit Presentation Nov. 22, 2021. 21-22 Audit Nov. 22**

The final step includes closing the books and preparing financial statements for review and audit by an independent external CPA firm. The School Board typically reviews the audit report in November or December.



# SHAKOPEE PUBLIC SCHOOLS FPM EXECUTIVE SUMMARY HISTORICAL

## JUNE 2020 FINANCIAL PLANNING MODEL (FPM)

### SHAKOPEE PUBLIC SCHOOLS 2020 - 2021 BUDGET PLANNING EXECUTIVE SUMMARY FINANCIAL PROJECTION MODEL

<u>MAJOR FACTORS</u>	2020-21		2021-22		2022-23		2023-24		2024-25	
ADJUSTED PUPIL UNITS		9,047		9,047		9,047		9,047		9,047
STATE AID FUNDING FORMULA	\$	6,567	\$	6,567	\$	6,567	\$	6,649	\$	6,732
STATE AID PERCENTAGE CHANGE		2.00%		0.00%		0.00%		1.25%		1.25%
<b>TOTAL GENERAL FUND REVENUES</b>	\$	<b>99,301,004</b>	\$	<b>98,801,004</b>	\$	<b>98,801,004</b>	\$	<b>99,658,395</b>	\$	<b>100,526,504</b>
% REVENUE CHANGE		-0.11%		-0.50%		0.00%		0.87%		0.87%
<b>TOTAL GENERAL FUND EXPENDITURES</b>	\$	<b>101,843,274</b>	\$	<b>104,567,990</b>	\$	<b>106,658,700</b>	\$	<b>108,791,224</b>	\$	<b>110,966,398</b>
% EXPENDITURE CHANGE		3.91%		2.68%		2.00%		2.00%		2.00%
<b>SPENDING VARIANCE</b>		<b>\$ (2,542,271)</b>		<b>\$ (5,766,986)</b>		<b>\$ (7,857,696)</b>		<b>\$ (9,132,828)</b>		<b>\$ (10,439,894)</b>

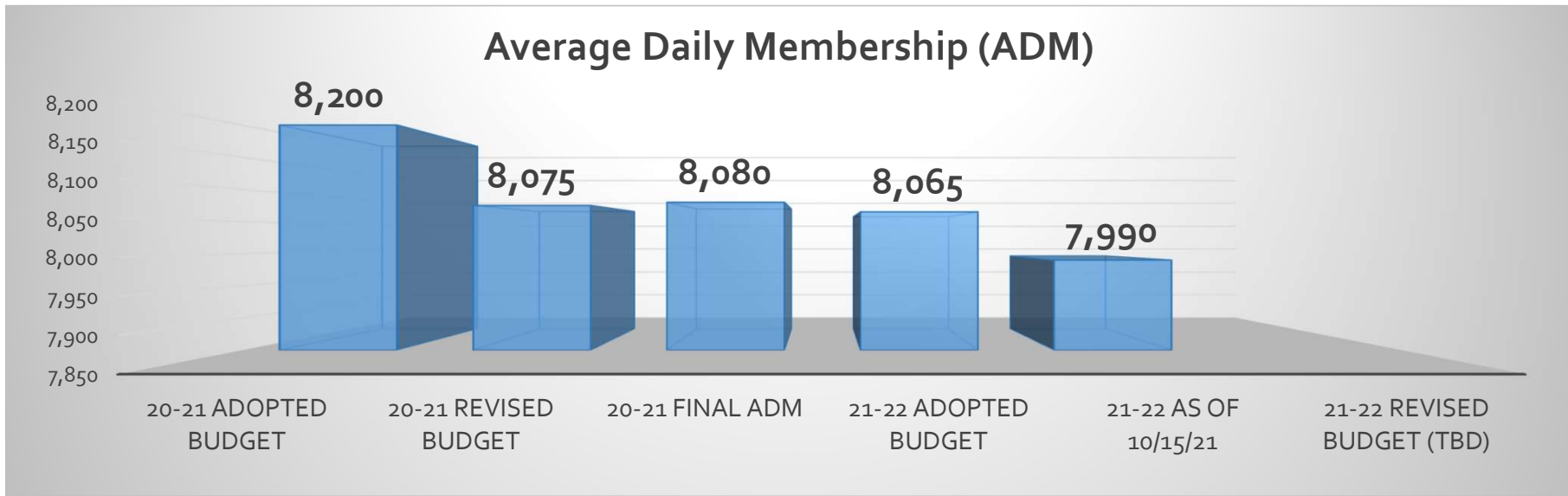
# SHAKOPEE PUBLIC SCHOOLS FPM EXECUTIVE SUMMARY HISTORICAL

## JUNE 2021 FINANCIAL PLANNING MODEL (FPM)

	2021-22 PROJECTED	2022-23 PROJECTED	2023-24 PROJECTED	2024-25 PROJECTED	2025-26 PROJECTED
<b>E-12 LEGISLATIVE BUDGET AGREEMENT &amp; NO RESTORATION</b>					
<i>STATE AID ASSUMPTION</i>	2.45%	2.00%	1.25%	1.25%	1.25%
GENERAL FUND REVENUES	100,001,312	102,329,510	100,558,039	101,424,894	102,200,350
GENERAL FUND EXPENDITURES	98,595,426	100,980,998	103,428,541	105,940,007	110,061,993
SPENDING VARIANCE	1,405,886	1,348,512	(2,870,502)	(4,515,113)	(7,861,643)
<b>E-12 LEGISLATIVE BUDGET AGREEMENT &amp; RESTORATION OF SOME BUDGET CUTS</b>					
<i>STATE AID ASSUMPTION</i>	2.45%	2.00%	1.25%	1.25%	1.25%
GENERAL FUND REVENUES	100,001,312	102,329,510	100,558,039	101,424,894	102,200,350
GENERAL FUND EXPENDITURES	98,595,426	104,642,005	107,199,378	109,823,969	114,062,474
UNASSIGNED FUND BALANCE	0	0	313,724	313,724	313,724
SPENDING VARIANCE	1,405,886	(2,312,495)	(6,955,063)	(8,712,799)	(12,175,848)

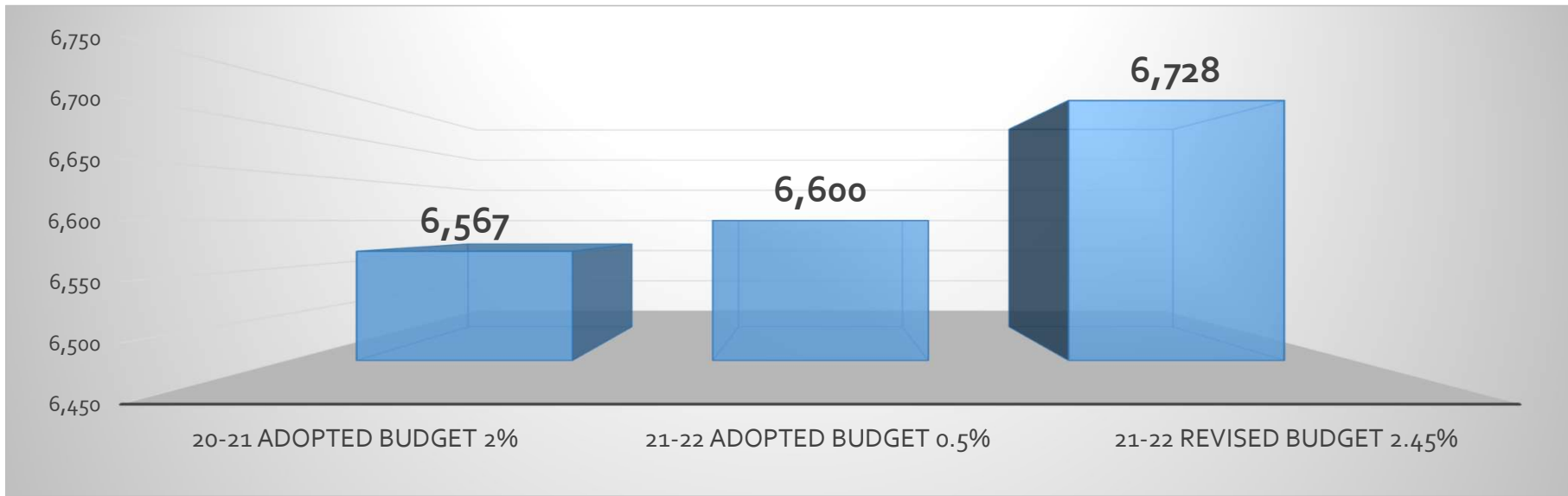
# SHAKOPEE PUBLIC SCHOOLS WHY DO WE UPDATE OUR FPM ANNUALLY?

## ENROLLMENT



# SHAKOPEE PUBLIC SCHOOLS WHY DO WE UPDATE OUR FPM ANNUALLY? CONTINUED

## STATE AID FUNDING FORMULA PER ADJUSTED PUPIL UNIT (APU)



# SHAKOPEE PUBLIC SCHOOLS WHY DO WE UPDATE OUR FPM ANNUALLY? CONTINUED

## OTHER FACTORS

- **Contract Settlements**
- **Inflationary Factors**
- **Pandemic Relief Funds**
- **Other**



# SHAKOPEE PUBLIC SCHOOLS 2021-22 REVISED BUDGET TIMELINE AND PROCESS

**November 22, 2021: Bergen KDV presentation on 2020-21 audit results.**

**December 13, 2021: Truth in Taxation presentation for final taxes payable in 2022.**

**January 24, 2022: 2021-22 Revised budget for School Board approval.**

**Updated enrollment projection.**

**Legislative settlement on 2021-22 state aid funding.**

**Pandemic relief funds.**

**Other adjustments from 2020-21 fiscal year.**

**\*\*2021-22 revised budget will not include levy revenue from Nov. 2, 2021, referendum.**

**The first year of the levy revenue will be FY 2022-23.**



# SHAKOPEE PUBLIC SCHOOLS 2022-23 FINANCIAL PLANNING MODEL (FPM) TIMELINE AND PROCESS

The 2022-23 adopted budget will be recommended for School Board approval on June 27, 2022.

## Major Assumptions/Scenarios (General Fund)

### Enrollment

### Revenue

#### Levy Revenue

State Aid 2<sup>nd</sup> year of the biennium. Funding formula \$6,863 per APU.

#### Pandemic relief funds

### Expenditures

#### Contract settlements

#### Inflationary factors

Other Budget Assumptions: National school lunch program after June 2022.



QUESTIONS?

