



South St. Paul School Board - Committee-of-the-Whole
Monday, June 14, 2021 5:00 PM
Location: CITY HALL
125 THIRD AVENUE NORTH
South St Paul, Minnesota 55075

Agenda

| | | |
|-------------|--|----|
| I. | 5:00–5:10 PM DISTRICT | |
| | A. 2021-22 Miscellaneous Wages (C. Miller) | 2 |
| | B. COVID-19 Face Covering Policy #808 (D Webb) | 7 |
| | C. Policies up for approval (D. Webb) | |
| | D. Education Identity and Access Management Board Resolution (D. Webb) | 15 |
| II. | 5:10–5:45 PM FINANCE | |
| | A. SSPPS Long-Term Facilities Maintenance (A. Bushberger/M. Fenton) | 17 |
| | B. District 917 Long-Term Facilities Maintenance (A. Bushberger) | 23 |
| | C. 2021-22 Budgets (A. Bushberger) | 27 |
| III. | 5:45 - 5:50 PM SCHOOL BOARD | |
| | A. Other Items Deemed Necessary by the School Board | |



SOUTH ST. PAUL PUBLIC SCHOOLS

School Board Agenda Item

Meeting Date: Monday, June 14, 2021

Place on Agenda: Committee-of-the-Whole and Regular Agenda

Action Requested: Approval

Attachment: 2021-22 Proposed Miscellaneous Wages

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|--|
| Topic: 2021-22 Miscellaneous Wages |
| Presenter(s): Cathy Miller, Human Resource Director and Aaron Bushberger, Finance Director |
| Background: Annually, miscellaneous wages for various tasks or assignments are recommended to the School Board approval. Miscellaneous wages include game workers, officials, community education, other rates and substitute rates. This year 2021-22 miscellaneous wages will be recommended to the School Board in two parts. Tonight we are requesting approval of the 2021-22 rates for games workers, officials, community education and other rates. In August, the 2021-22 substitute rates and other possible rates will be recommended to the School Board. |
| Recommendation: Approval of 2021-22 Miscellaneous Wages for game workers, officials and community education. |
| Alternatives: Do not approve 2021-22 Miscellaneous Wages and direct administration with next steps. |

2021-22 Miscellaneous Wages
Rates are effective July 1, 2021
Rates are hourly unless otherwise indicates

| Category | Assignment | Wage |
|---------------------------|---|-----------------|
| Community Education/Other | Building Supervisor | \$14.00 |
| | Child Care (events, classes, meetings) | \$15.00 |
| | Facilitator (group, class, event) | \$25.00 |
| | Fitness Instructor | \$23.50 |
| | Gymnastics Instructor | \$15.00 |
| | Gymnastics Lead Instructor | \$20.00 |
| | Life Guard | \$16.00 |
| | Packer Pad Assistant | \$13.00 |
| | Packer Pad Supervisor | \$13.50 |
| | Summer Camp Coach | \$18.00 |
| | Summer Strength Advisor | \$18.00 |
| | WSI Assistant | \$13.50 |
| | WSI Instructor | \$15.00 |
| Students (District 6) | Gymnastics Assistant | \$12.00 |
| | Kids Choice Aide | \$13.00 |
| | Summer Camp Assistant | \$12.00 |
| | Summer Strength Assistant | \$12.00 |
| Game Workers | Tickets/Admissions, Announcer/Press Box, Scorer/Timer, Line Judge, Libero Tracker, Supervision/Security <u>Event:</u> Swimming & Diving Girls & Boys, Soccer (Single Game), Gymnastics, Basketball-Varsity, JV, B-Squad (Scorer/Timer/Announcer), Volleyball (Announcer/Line Judge/Libero Tracker), Football (Press box) | \$30 per event |
| | Tickets/Admissions, Announcer/Press Box, Scorer/Timer, Line Judge, Supervision/Security, Timer/Judge <u>Event:</u> Hockey, Soccer (Double Header), Wrestling (Dual or Tri), Football (Ticket/ Admissions & Supervision/Security), Volleyball (Ticket/Admissions & Scorer), Basketball-2 games (Ticket/Admissions), Track | \$50 per event |
| | Tickets/Admissions, Announcer/Press Box, Scorer/Timer, Line Judge, Supervision/Security <u>Event:</u> Basketball-3 games (Tickets/Admissions), Wrestling (Quad) | \$100 per event |
| | Site Manager <u>Event:</u> Swimming & Diving Girls (Meet), Dance Team (Regular Meet), Gymnastics, Swimming & Diving Boys (Meet), Wrestling (Dual), Baseball, Softball, Track & Field (Dual) | \$50 per event |

2021-22 Miscellaneous Wages
Rates are effective July 1, 2021
Rates are hourly unless otherwise indicates

| Category | Assignment | Wage |
|---|---|------------------|
| | Site Manager Soccer (Single game), Swimming & Diving Girls (Invitational), Volleyball, Basketball, Hockey Wrestling (Tri), Swimming & Diving Boys (Invitational), Track & Field (Triangular) | \$75 per event |
| | Site Manager Football (Home/Away), Soccer (Double Header), Dance Team (Sat Meet), Dance Team (Saturday Meet), Wrestling (Quad) | \$100 per event |
| Officials <i>(as determined by the Metro Official's Fee Structure)</i> | FOOTBALL | Per Event |
| | Varsity Game (5 Officials) | \$92 |
| | JV/B/9 Game (3 Officials) | \$80 |
| | Middle School - per official | \$70 |
| | SOCCER | Per Event |
| | Varsity (3 Officials) | \$77 |
| | Varsity (2 Officials) | \$87 |
| | Doubleheader (3 Officials) | \$139 |
| | Doubleheader (2 Officials) | \$158 |
| | JV/B/9 - Game (2 Officials) | \$54 |
| | JV/B/9 - Double Header (2 Officials) | \$95 |
| | JV/B/9 Game (1 Official) | \$62 |
| | JV/B/9 Double Header (1 Official) | \$110 |
| | Middle School (per official) | \$45 |
| | Single Game Cancelled | 1/2 Fee |
| | Single Game Suspended | 2/3 Fee |
| | Doubleheader-second Game Cancelled | game fee |
| | Doubleheader-second Game Suspended | game fee |
| | SWIMMING | Per Event |
| | Double Dual (Varsity & JV) | \$135 |
| | Double Dual (Varsity Only) | \$120 |
| | Offsite Diving | \$58 |
| | Varsity & JV Meet (2 Officials with up to 5 more exhibition heats or extra dives 36/team) | \$77 |
| | Varsity & JV Meet (1 Official with up to 5 more exhibition heats or extra dives 36/team) | \$87 |
| | Invitational Meet (per hour) | \$42 |
| | VOLLEYBALL | Per Event |
| | Varsity (2 Officials) | \$76 |
| | Varsity/JV & B (2 Officials) | \$94 |
| | Any combination of two JV/B/9 | \$79 |
| | Lower Level Match (1 Official) | \$53 |
| | Additional Prelim (9th grade) match added to (JV or B) + Varsity (add to total amount) | \$32 |

2021-22 Miscellaneous Wages
Rates are effective July 1, 2021
Rates are hourly unless otherwise indicates

| Category | Assignment | Wage |
|-----------------|--|------------------|
| | Varsity Tournament (2 Officials) | \$38 |
| | JV/B/9 Tournament (1 or 2 Officials) | \$35 |
| | Middle School (per official) | \$45 |
| | BASKETBALL | Per Event |
| | Varsity Game (2 or 3 Officials) | \$82 |
| | Varsity plus Lower Level | \$118 |
| | Varsity Double Header (2 or 3 Officials) | \$134 |
| | Two Lower Level Games (JV or B) | \$101 |
| | Single Game (Non 9th Grade Lower Level) | \$64 |
| | Two 9th Grade Games | \$93 |
| | Single 9th Grade Game | \$64 |
| | Middle School (2 officials - 2 games) | \$52 |
| | Middle School (1 official -2 games) | \$64 |
| | GYMNASTICS | Per Event |
| | Varsity & JV (2 Officials) | \$120 |
| | Varsity & JV (3 Officials) | \$96 |
| | 8 Team Invitational (per official) | \$124 |
| | HOCKEY | Per Event |
| | Varsity Game (Referee) | \$94 |
| | Varsity Game (Linesman) | \$77 |
| | JV (Official) | \$77 |
| | WRESTLING | Per Event |
| | Varsity & JV (1 Official) | \$107 |
| | Varsity Only (1 Official) | \$77 |
| | Two Varsity Duals | \$126 |
| | Three Varsity Duals | \$162 |
| | One JV Dual | \$59 |
| | Two JV Duals | \$96 |
| | Three JV Duals | \$122 |
| | One Varsity Dual | \$143 |
| | Two Varsity Duals | \$123 |
| | Middle School/Junior High | \$64 |
| | One 9th Dual | \$64 |
| | Two 9th Duals | \$91 |
| | Three 9th Duals | \$108 |
| | Weigh-ins - Meet | \$20 |
| | Weigh-ins - Tournament | \$40 |
| | Tournaments | |
| | Varsity (less than 8 hrs.) | \$219 |
| | Varsity (more than 8 hrs.) | \$244 |
| | JV/9 (less than 8 hrs.) | \$174 |
| | JV/9 (more than 8 hrs.) | \$194 |
| | BASEBALL | Per Event |
| | Varsity Game (2 Umpires) | \$83 |
| | B/JV/9 (1 Umpire) | \$83 |

2021-22 Miscellaneous Wages
Rates are effective July 1, 2021
Rates are hourly unless otherwise indicates

| Category | Assignment | Wage |
|-----------------|--|------------------|
| | Two 5 inning games (Less than Varsity) 5/7th Pay Per game | \$59.75 |
| | Middle School (per official) | \$57 |
| | SOFTBALL | Per Event |
| | Varsity (2 Umpires) | \$75 |
| | B/JV/9 (1 Umpire) | \$75 |
| | Two 5 inning games (Less than Varsity) 5/7th Pay Per Game | \$52.50 |
| | Middle School (per official) | \$50 |
| | DANCE TEAM | Judge |
| | Number of Routines | |
| | 2 | \$43 |
| | 3 to 4 | \$48 |
| | 5 to 10 | \$58 |
| | 11 to 15 | \$64 |
| | 16 to 20 | \$74 |
| | 21 to 25 | \$77 |
| | 26 to 30 | \$84 |
| | 31 to 40 | \$94 |
| | 41 to 50 | \$110 |
| | 51 to 60 | \$120 |
| | 61 to 70 | \$130 |
| | 71 to 80 | \$156 |
| | 81 to 90 | \$171 |
| | 91 to 100 | \$192 |



SOUTH ST. PAUL PUBLIC SCHOOLS
School Board Agenda Item

Meeting Date: June 14, 2021

Place on Agenda: Policy

Action Requested: Approval

Attachment: COVID-19 Face Covering Policy #808
COVID-19 Protocols for 2021 Summer Programs

| |
|---|
| Topic: COVID-19 Face Covering Policy #808 |
| Presenter(s): Superintendent Dave Webb |
| Background: <p>On May 14, 2021, Governor Walz announced an executive order lifting the mask mandate in Minnesota. However, the Minnesota Department of Health (MDH) and the Minnesota Department of Education (MDE) stated that the Minnesota Safe Learning Plan would remain in effect through the end of the 2020-21 school year. The last student/staff day of the 2020-21 school year for South St. Paul Public Schools is Monday, June 14, 2021.</p> <p>A limited number of requirements from the Federal government and the State of Minnesota are still in effect to mitigate COVID-19: To comply with those requirements, District administration developed the attached COVID-19 Protocols for 2021 Summer Programs.</p> |
| Recommendation: <p>With the ending of the Minnesota Safe Learning Plan, district administration recommends the School Board rescind, effective Monday, June 14, 2021 at 11:59 p.m., their motions approving the COVID-19 Face Covering Policy #808 that was adopted on August 24, 2020 and subsequently revised on January 11, 2021.</p> |
| Alternatives: <p>Do not rescind the August 24, 2021 and January 11, 2021 motions approving the COVID-19 Face Covering Policy #808 and direct administration with next steps.</p> |



Adopted: August 24, 2020

MSBA/MASA Model Policy 808

Revised: January 11, 2021; Rescind effective June 14, 2021 at 11:15 p.m.

Orig. 2020

808 COVID-19 FACE COVERING POLICY

I. PURPOSE

The purpose of this policy is to establish requirements for employees, students, and other persons (including visitors, guests, contractors, etc.) present on school property to wear face coverings in classrooms, preschool, child care settings and other indoor areas, as well as outdoor areas where a physical distance of 6 feet cannot be maintained between persons, in order to minimize exposure to COVID-19.

II. GENERAL OF STATEMENT OF POLICY

- A. The policy of the school district is to comply with Executive Order 20-81, Executive Order 20-82, and applicable face covering requirements from the Minnesota Department of Health and the Minnesota Department of Education.
- B. Face coverings are meant to protect other people in case the wearer does not know they are infected.
- C. Unless an exception described in Part IV below applies, all students, staff, and other people present indoors in school buildings and district offices or riding on school transportation vehicles are required to wear a face covering.
- D. A violation of this policy occurs when any student, staff, or other person present in a school building, in the school district office, or on a school transportation vehicle fails to wear a face covering, unless an enumerated exception applies.

III. DEFINITION OF FACE COVERING

- A. A face covering must be worn to cover the nose and mouth completely, should not be overly tight or restrictive, and should feel comfortable to wear. The following are included in the definition of face covering:
 - 1. Disposable mask;
 - 2. Cloth face mask;
 - 3. Scarf;
 - 4. Neck gaiter;
 - 5. Bandana; and
 - 6. Religious face covering;
- B. A face shield is a clear plastic barrier that covers the face and allows visibility of facial expressions and lip movements for speech perception. A face shield should

extend below the chin anteriorly, to the ears laterally, and there should be no exposed gap between the forehead and the shield's headpiece.

- C. Masks that incorporate a valve designed to facilitate easy exhaling, mesh masks, or masks with openings, holes, visible gaps in the design or material, or vents are not sufficient face coverings because they allow exhaled droplets to be released into the air.

IV. EXCEPTIONS AND ALTERNATIVES; TEMPORARY REMOVAL OF FACE COVERING

- A. Face coverings should not be placed on anyone under age 2, anyone who has trouble breathing or is unconscious, anyone who is incapacitated or otherwise unable to remove the face covering without assistance, or anyone who cannot tolerate a face covering due to a developmental, medical, or behavioral health condition.
- B. A face shield may be used as an alternative to a face covering in the following situations:
 - 1. A student in grades kindergarten through eighth grade may wear a face shield when wearing a face covering is problematic.
 - 2. A teacher of any grade level may wear a face shield when wearing a face covering may impede the educational process.
 - 3. Staff, students, or visitors who cannot tolerate a face covering due to a developmental, medical, or behavioral health condition may wear a face shield instead of a face covering.
 - 4. Staff providing direct support student services may wear a face shield instead of a face covering when a face covering would impede the service being provided.
- C. Staff, students, and other people present in school buildings or in district offices may temporarily remove their face covering or face shield in the following situations:
 - 1. When engaging in classes or activities conducted outdoors, though people participating in these activities should maintain six feet of distance to the extent possible;

2. During activities, such as swimming or showering, where the face covering will get wet;
3. While receiving a service, including nursing, medical, or personal care services, that cannot be performed or is difficult to perform when the individual receiving the service is wearing a face covering;
4. Pre-kindergarten students age 5 years and younger participating in programming in a school building or district office;
5. When the wearer needs to remove their face covering to eat or drink, though care should be taken to maintain as much space as possible between people while doing so; the face covering should be replaced as soon as the wearer is done eating or drinking.
6. During indoor practices or performances involving singing, acting, public speaking, or playing musical instruments where a face covering cannot be used while playing the instrument, though people participating in these activities should maintain at least six feet of distance to the extent possible and 12 feet from the audience;
7. When required by school staff for the purposes of identification;
8. Staff working alone in their offices, classrooms, vehicles, or job locations that have no person-to-person interaction;
9. Staff working alone in communal spaces that have barriers such as Plexiglas or cubicle walls between employees that are above face level; or
10. When communicating with a person who is deaf or hard of hearing or has a disability, medical condition, or mental health condition that makes communication with a face covering difficult, provided that social distancing is maintained to the extent possible.

V. IMPLEMENTATION

- A. This policy will be conspicuously posted in each school building and administrative office and communicated to students, staff, families, and potential visitors to the school building.
- B. The school district will provide face coverings and/or face shields to employees and students. Employees and students may choose to wear their own face covering as long as it covers the nose and mouth. To the extent practicable, the school district will maintain an extra supply of face coverings for people who forget to bring their face covering.

- C. The school district will teach and reinforce the use of face coverings and/or face shields for students and staff throughout the school day, including on transportation vehicles, inside school buildings, and generally when on school grounds.
- D. Individuals who cannot tolerate a face covering due to a medical condition or disability related condition may be permitted to utilize alternative options such as a face shield or other reasonable accommodation. The Superintendent or designee shall have discretion to determine whether an employee, parent, or community member qualifies for a reasonable accommodation and the accommodation to be provided. For a student with a medical condition or disability, the student's education team (i.e. IEP team, Section 504 team, health plan team) will determine whether the student qualifies for a reasonable accommodation and the accommodation to be provided. As a condition to granting a reasonable accommodation, the school district may require an individual to provide a physician's note and/or other relevant information or with respect to the condition or circumstance. Requests for reasonable accommodations from the face covering requirement shall be assessed on a case-by-case basis in accordance with applicable federal and state law.
- E. All face coverings shall meet the requirements of applicable dress code policies and/or codes of conduct. To the extent the face covering requirements of this policy conflict with MSBA Model Policy 504 – Student Dress and Appearance, this Policy shall control.
- F. The school district will make available distance learning to its enrolled students who may be medically vulnerable or otherwise unwilling to return to in-person or hybrid learning.

VI. ENFORCEMENT; CONSEQUENCES FOR NON-COMPLIANCE

- A. In order to promote the health and safety of employees, students and members of the community, and make available a safe environment that is conducive to learning, compliance with this policy is necessary.
- B. Employees who fail or refuse to comply with this policy may be subject to discipline, as appropriate, up to and including the termination of employment.
- C. Students who fail or refuse to comply with this policy may be subject to discipline or removal from school property. Students unwilling to participate in in-person or hybrid learning in compliance with this policy will be offered distance learning.
- D. The school district may, in its discretion, report violators of this policy to law enforcement. Any individual who willfully violates Emergency Executive Order 20-81 or 20-82 is guilty of a petty misdemeanor and upon conviction must be

punished by a fine not to exceed \$100. (NOTE: This does not apply to: (1) children younger than 14 years old; or (2) students 14 years old and older who are enrolled in a school identified in Paragraph 12 of Emergency Executive Order 20-81, and who are on the premises of the school for educational purposes).

Legal References: Emergency Executive Order 20-81
 Emergency Executive Order 20-82
 Minn. Stat. § 12.45 (Governor's Orders and Rules, Effect)
 Minn. Stat. § 12.45 (Violations; Penalties)

Cross References: MSBA/MASA Model Policy 807 (Health and Safety Policy)
 MSBA/MASA Model Policy 504 (Student Dress and Appearance)

SOUTH ST. PAUL SCHOOLS

COVID-19 PROTOCOLS FOR 2021 SUMMER PROGRAMS

According to the Minnesota Department of Education (MDE), the mandatory Safe Learning Plan ends after the last student-contact day of the 2020-21 school year (June 14 for South St. Paul Schools). A limited number of requirements from the Federal government and State of Minnesota are still in effect to mitigate COVID-19 for summer programs.

The following COVID-19 protocols apply to the following summer programs:

- Elementary Summer Learning Academy
- Extended School Year (ESY)
- Extended School year (ESY-917)
- DHH Program
- Kindergarten Camp
- Early Learning Summer Blast
- Mixed Age ECFE
- School Age Care
- Youth Enrichment
- Middle School Summer Learning
- Packer Preview
- Credit Recovery
- Independent Study
- Work Experience
- 9th Grade Transition
- CLC/Focus Program
- Electives

All other community programming and facility-use will follow general State guidance at time of use.

FACE COVERINGS

- Face coverings are required to be worn on school buses at all times by all persons, as required by the Centers for Disease Control and Prevention (CDC), regardless of vaccination status.
- Face coverings are optional in schools and facilities. However, people are strongly encouraged to wear face coverings when inside our schools and/or facilities given that children under the age of 12 are not yet eligible for vaccination and are at continued risk for getting sick from and potentially transmitting COVID-19.
- Face coverings are strongly recommended for unvaccinated staff and students by the Minnesota Department of Health.

COVID-19 HEALTH SCREENING, ISOLATION AND QUARANTINE

- All staff and students should continue to conduct a [daily self-screening](#) before coming to school/work.
- Per state reporting requirements, all students and staff should continue to alert South St. Paul's COVID Coordinator Shawnee Krueger skrueger@sspps.org or (651) 248-1055 if they test positive for COVID-19, have COVID-like symptoms, live with someone who has COVID-like symptoms, or tests positive.
- Students and staff who test positive for COVID-19 or who live with someone who tests positive are required to isolate/quarantine per the decision tree. Any required quarantine may result in the student or staff person from participating or working for a District program. Quarantines may be 7-10 days, depending on the individual situation.

HANDLING A SUSPECTED OR CONFIRMED CASE OF COVID-19

- South St. Paul Schools will continue to monitor for Influenza-like illness and positive COVID-19 cases and report cases to the MDH per Minnesota Rule 4605.7070.
- District programs will continue to alert families and staff by email if there is a positive case in the classroom/activity and if their student/the staff member is exposed to COVID-19.
- Students/staff in close contact to a positive case will not be required to quarantine. South St. Paul Schools continue to recommend monitoring for symptoms and testing after exposure to a positive case for the safety of others ([Testing Locations](#)).

COVID-19 VACCINATION OR PROOF OF VACCINATION

COVID-19 vaccination or proof of vaccination is not a requirement for students or staff. For information about the COVID-19 vaccine, please visit <https://mn.gov/covid19/vaccine/index.jsp>.

Please note, summer programs may have additional health and safety protocols in place, which will be communicated by the specific Program Leader to families/staff.

South St. Paul Schools will continue to monitor and update this guidance based on new information from the CDC, Minnesota Department of Education, and Minnesota Department of Health.

Questions?

Shawnee Krueger, SSPPS COVID Coordinator
651-248-1055



SOUTH ST. PAUL PUBLIC SCHOOLS

School Board Agenda Item

Meeting Date: June 14, 2021

Place on Agenda: Committee-of-the-Whole and Regular Agenda Business Item

Action Requested: Approval

Attachment: Policies: 102, 104, 404, 413, 418, 419, 437, 474, 501, 502, 503, 504, 505, 512, 13, 514, 515, 516, 518, 521, 522, 526, 528, 530, 531, 536, 550, 608, 611, 613, 740, 801.1

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|---|
| Topic: Policy Approval |
| Presenter(s): Superintendent Dave Webb |
| <p>Background:</p> <p>School district policy #208 requires policies under review to be placed on two consecutive School Board meeting agendas for review and comment by board members, staff and community members. On the third and subsequent meeting, the policies will go before the School Board for approval.</p> <p>The attached policy recommendations were placed on the May 10 and 24 School Board meeting agendas for review and comment. These policies will go before the School Board for approval at the June 14, 2014 meeting.</p> |
| <p>Recommendation:</p> <p>Administration recommends approval of the policies listed above.</p> |
| <p>Alternatives:</p> <p>Approve all policies or select to pull certain policies for additional review time.</p> |



SOUTH ST. PAUL PUBLIC SCHOOLS

School Board Agenda Item

Meeting Date: June 14, 2021

Place on Agenda: Committee-of-the-Whole and Regular Agenda Business Item

Action Requested: Approval

Attachment: None

| |
|--|
| Topic: Identified Official with Authority (IOwA) designation |
| Presenter(s): Dr. Dave Webb, Superintendent of Schools |
| Background: The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOwA) for each local educational agency that uses the Education Identity Access Management (EDIAM) system. The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOwA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties, and will revoke that user's access when it is no longer needed to perform their job duties. |
| Recommendation: Recommendation to approve designating Dave Webb as the Identified Official with Authority for Education Identity Access Management for South St. Paul Public School Dist. 0006-03 . |
| Alternatives: Don't approve and provide administration with next steps. |

June 14, 2021 -

Education Identity and Access Management Board Resolution

The Minnesota Department of Education (MDE), Professional Educator Licensing Standards Board (PELSB), and Office of Higher Education (OHE) require annual designation of an Identified Official with Authority (IOwA) for each local educational agency that uses the Education Identity Access Management (EDIAM) system. The IOwA is responsible for authorizing, reviewing, and recertifying user access for their local educational agency in accordance with the State of Minnesota Enterprise Identity and Access Management Standard, which states that all user access rights to Minnesota state systems must be reviewed and recertified at least annually. The IOwA will authorize user access to State of Minnesota Education secure systems in accordance with the user's assigned job duties, and will revoke that user's access when it is no longer needed to perform their job duties.

Your school board or equivalent governing board must designate an IOwA to authorize user access to State of Minnesota Education secure websites for your organization. This EDIAM board resolution must be completed and submitted to the Minnesota Department of Education annually, as well as any time there is a change in the assignment of the Identified Official with Authority.

It is strongly recommended that only one person at the local educational agency or organization (typically the superintendent or director) is designated as the IOwA. The IOwA will grant the Proxy role(s).

Designation of the Identified Official with Authority for Education Identity Access Management

Organization Name: South St. Paul Public Schools, Special School District 6

6-Digit or 9-Digit Organization Number (e.g., 1234-01 or 1234-01-000): **0006-03**

The Director recommends the Board authorize the below named individual(s) to act as the Identified Official with Authority (IOwA) for this organization:

Print Name: Dave Webb

Title: Superintendent of Schools

Board Member Signature: _____

Name: Chris Walker, Board Chair

Date: June 14, 2021

Once the EDIAM Board Resolution is completed, scan and send it to: useraccess.mde@state.mn.us



SOUTH ST. PAUL PUBLIC SCHOOLS

School Board Agenda Item

Meeting Date: Monday, June 14, 2021

Place on Agenda: Committee of the Whole and Regular Meeting


Action Requested: Approval

Attachment: SSP Long Term Facilities Maintenance Summary
Long Term Facilities Maintenance Revenue Spreadsheet (MDE)
Long Term Facilities Maintenance Expenditure Spreadsheet (MDE)

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| Topic: Long Term Facilities Maintenance 10 Year Plan |
| Presenter(s): Aaron Bushberger, Finance Director and Mark Fenton, Director of Buildings and Grounds |
| <p>Background:</p> <p>During the 2015 legislative session, the Legislature created a new facilities funding program – Long Term Facilities Maintenance revenue. This program replaced the previous Health and Safety and Deferred Maintenance programs.</p> <p>In order to qualify for this revenue, the Board must approve a 10-year Long Term Facilities Maintenance plan and submit it to the Minnesota Department of Education by July 31. There are three documents included with this report. The first is a summary of the LFTM 10-year plan. The second is the revenue calculation that shows the estimated revenue for the next ten years, and the third is the expenditure plan that shows the estimated costs for the next ten years. Please review the summary document, as that is the easiest to view and understand. The revenue and expenditure sheets are complex and very detailed – the information that we have to submit to MDE.</p> |
| Recommendation: Approval |
| Alternatives: Do not approve 10-year plan, SSP will not be able to receive funds. |

**South St. Paul Public Schools
LTFM Summary - 10 Year Plan
June 14, 2021 Board Meeting**

| | 2021-22 | 2022-23 - 2030-31 |
|-------------------------------|--------------------|------------------------------|
| Revenue | \$1,301,195 | \$1,277,071 |
| Expenditures | | |
| Physical Hazards | \$95,000 | \$95,000 |
| Other Hazardous Materials | \$40,000 | \$40,000 |
| Environ. Health & Safety Mgmt | \$95,000 | \$95,000 |
| Asbestos Removal and Encap. | \$75,000 | \$75,000 |
| Fire Safety | \$75,000 | \$75,000 |
| Indoor Air Quality | \$70,000 | \$70,000 |
| Building Envelope | \$95,000 | \$90,000 |
| Building Hardware and Equip. | \$55,000 | \$50,000 |
| Electrical | \$55,000 | \$50,000 |
| Interior Surfaces | \$71,000 | \$70,000 |
| Mechanical Systems | \$100,000 | \$97,000 |
| Plumbing | \$60,000 | \$60,000 |
| Professional Services/Salary | \$140,000 | \$140,000 |
| Roof Systems | \$180,000 | \$180,000 |
| Site Projects | \$95,000 | \$90,000 |
| Total Expenditures | \$1,301,000 | \$1,277,000 |

| | | | | | | | |
|---|--|--|-----------|----------------------|--------------------|--------------------|--|
|  | | Division of School Finance 1500 Highway 36 West Roseville, MN 55113-4266 | | Projects Only | | ED - 02478-07 | |
| Instructions: Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnecells provided. | | | | | | | |
| District Info. | | Enter Information | | | | | |
| District Name: | | South St. Paul Schools | | | | | |
| District Number: | | 6 | | | | | |
| District Contact Name: | | Aaron Bushberger | | | | | |
| Contact Phone # | | 651-457-9428 | | | | | |
| Expenditure Categories | | | | 2029 | 2030 | 2031 | |
| Health and Safety - this section excludes project costs in Category 2 of \$100,000 or more for which additional revenue is requested for Finance Codes 358, 363 and 366. | | | | | | | |
| Finance Code | | Category (1) | | | | | |
| 347 | | Physical Hazards | | | | | |
| | | \$95,000 | \$95,000 | \$95,000 | \$95,000 | \$95,000 | |
| 349 | | Other Hazardous Materials | | | | | |
| | | \$40,000 | \$40,000 | \$40,000 | \$40,000 | \$40,000 | |
| 352 | | Environmental Health and Safety Management | | | | | |
| | | \$95,000 | \$95,000 | \$95,000 | \$95,000 | \$95,000 | |
| 358 | | Asbestos Removal and Encapsulation | | | | | |
| | | \$75,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 | |
| 363 | | Fire Safety | | | | | |
| | | \$75,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 | |
| 366 | | Indoor Air Quality | | | | | |
| | | \$70,000 | \$70,000 | \$70,000 | \$70,000 | \$70,000 | |
| | | Total Health and Safety Capital Projects | | | | | |
| | | \$450,000 | \$450,000 | \$450,000 | \$450,000 | \$450,000 | |
| Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year | | | | | | | |
| Finance Code | | Category (2) | | | | | |
| 358 | | Asbestos Removal and Encapsulation | | | | | |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 363 | | Fire Safety | | | | | |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 366 | | Indoor Air Quality | | | | | |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | | Total Health and Safety Capital Projects \$100,000 or More | | | | | |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151 | | | | | | | |
| Finance Code | | Category (3) | | | | | |
| 355 | | Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner. | | | | | |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | | Total Remodeling for Approved Voluntary Pre-K Projects | | | | | |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Accessibility | | | | | | | |
| Finance Code | | Category (4) | | | | | |
| 367 | | Accessibility | | | | | |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | | Total Accessibility Projects | | | | | |
| | | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Deferred Capital Expenditures and Maintenance Projects | | | | | | | |
| Finance Code | | Category (5) | | | | | |
| 368 | | Building Envelope | | | | | |
| | | \$90,000 | \$90,000 | \$90,000 | \$90,000 | \$90,000 | |
| 369 | | Building Hardware and Equipment | | | | | |
| | | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | |
| 370 | | Electrical | | | | | |
| | | \$50,000 | \$50,000 | \$50,000 | \$50,000 | \$50,000 | |
| 379 | | Interior Surfaces | | | | | |
| | | \$70,000 | \$70,000 | \$70,000 | \$70,000 | \$70,000 | |
| 380 | | Mechanical Systems | | | | | |
| | | \$97,000 | \$97,000 | \$97,000 | \$97,000 | \$97,000 | |
| 381 | | Plumbing | | | | | |
| | | \$60,000 | \$60,000 | \$60,000 | \$60,000 | \$60,000 | |
| 382 | | Professional Services and Salary | | | | | |
| | | \$140,000 | \$140,000 | \$140,000 | \$140,000 | \$140,000 | |
| 383 | | Roof Systems | | | | | |
| | | \$180,000 | \$180,000 | \$180,000 | \$180,000 | \$180,000 | |
| 384 | | Site Projects | | | | | |
| | | \$90,000 | \$90,000 | \$90,000 | \$90,000 | \$90,000 | |
| | | Total Deferred Capital Expense and Maintenance | | | | | |
| | | \$827,000 | \$827,000 | \$827,000 | \$827,000 | \$827,000 | |
| Total Annual 10-Year Plan Expenditures | | | | \$1,277,000 | \$1,277,000 | \$1,277,000 | |



SOUTH ST. PAUL PUBLIC SCHOOLS

School Board Agenda Item

Meeting Date: Monday, June 14, 2021

Place on Agenda: COW and Regular Meeting

Action Requested: Approval

Attachment: Proposed Resolution for #917 LTFM Revenue Program
#917 2022-23 LTFM Budget (Appendix A)

Topic: #917 Long Term Facilities Maintenance Revenue

Presenter(s): Aaron Bushberger, Finance Director

Background:

Attached is a resolution approving South St Paul's portion of Intermediate School District No. 917's Long Term Facilities Maintenance (LTFM) Revenue.

#917 does not have authority to levy and therefore cannot levy for Long Term Facilities Maintenance Revenue dollars. The member districts are allowed to levy on behalf of #917 and the funds are then paid to #917 for the work.

Their proposed 2022-23 budget is \$127,865 (the 2021-22 budget was \$27,053) and South St Paul's share of that budget is \$5,664.41 (the previous levy for SSP was \$1,249.85). The allocation for each #917 member district is based on the number of students and net tax capacity in that district.

In addition, #917 will submit their 10-Year LTFM plan to the Minnesota Department of Education (MDE).

Recommendation: Approve

Alternatives: Do not approve. #917 will not receive SSP share of LTFM revenue.

EXTRACT OF MINUTES OF MEETING
OF SCHOOL BOARD OF
SPECIAL SCHOOL DISTRICT #6
(South St. Paul)
STATE OF MINNESOTA

Pursuant to due call and notice thereof, a School Board meeting of Special School District No. 6, State of Minnesota, was held on June 14, 2021 at 6:00 PM, for the purpose, in part, of approving the Intermediate School District No. 917's Long-Term Facility Maintenance budget and authorizing the inclusion of a proportionate share of Intermediate School District's long-term facility maintenance projects in the district's application for long-term facility maintenance.

Inspector _____ introduced the following resolution and moved its adoption:

**RESOLUTION APPROVING INTERMEDIATE SCHOOL DISTRICT
NO. 917'S LONG-TERM FACILITY MAINTENANCE PROGRAM
BUDGET AND AUTHORIZING THE INCLUSION OF A
PROPORTIONATE SHARE OF THOSE PROJECTS IN THE
DISTRICT'S APPLICATION FOR LONG-TERM FACILITY
MAINTENANCE REVENUE**

BE IT RESOLVED by the School Board of Special School District No. 6, State of Minnesota, as follows:

1. The School Board of Intermediate School District 917 has approved a long-term facility maintenance program budget for its facilities for the 2022/2023 school year in the amount of \$127,865.00 of which our District #6 proportionate share is \$5,664.41. The various components of this program budget are attached as Exhibit A here to and are incorporated herein by reference. Said budget is hereby approved. (Exhibit A.)
2. Minnesota Statutes, Section 123B.57, Subdivision 1, as amended, provides that if an intermediate school district's long-term facility maintenance budget is approved by the school boards of each of the intermediate school district's member school districts, each member district may include its proportionate share of the costs of the intermediate school district program in its long-term facility maintenance revenue application.
3. The proportionate share of the costs of the intermediate school district's long-term facility maintenance program for each member school district to be included in its application shall be determined by multiplying the total cost of the intermediate school district long-term facility maintenance program times a formula that weights two components equally between the member districts; total net tax capacity and Adjusted pupil units. The

long-term facility maintenance costs shall be funded through annual levy instead of issuing bonds. The inclusion of this proportionate share in the district's long-term facility maintenance revenue application for fiscal year 2022 is hereby approved, subject to approval by the Commissioner of Education.

4. Upon receipt of the proportionate share of long-term facility maintenance revenue attributable to the intermediate school district program, the district shall promptly pay to the intermediate school district the applicable aid or levy proceeds.

The motion for the adoption of the foregoing resolution was duly seconded by Inspector _____ and, upon vote being taken thereon, the following voted in favor thereof:

And the following voted against the same:

Whereupon said resolution was declared duly passed and adopted.

STATE OF MINNESOTA

COUNTY OF DAKOTA

I, the undersigned, being the duly qualified and acting Clerk of Special School District No. 6, State of Minnesota, hereby certify that I have carefully compared the attached and foregoing extract of minutes of a meeting of Special School District No. 6, held on the date therein indicated, with the original of said minutes on file in my office, and the same is a full, true and complete transcript insofar as the same relates to the approval of Intermediate School District No. 917's long-term facility maintenance program budget and authorizing the inclusion of a proportionate share of the Intermediate School District's long-term facility maintenance projects in the district's application for long-term facility maintenance revenue.

WITNESS MY HAND officially as such Clerk this 14th day of June, 2021.

Nikki Laliberte, Clerk
Special School District #6

Intermediate School District #917
Proposed Health and Safety Plan FY23
Approved May 4, 2021 Board meeting

Appendix A

| Environmental Health and Safety - Finance Code 352 | | |
|---|-------------|---|
| Object | | |
| Project # | Code | Description |
| | | Expenditures |
| | | Fees For Services (Hepatitis A & B, Metro service fee, pest control, Safe Schools training) |
| 305 | | \$6,000.00 |
| 366 | | CPR training and mileage reimbursements |
| | | \$0.00 |
| 401 | | Supplies (personal protective equipment disposable gloves, cloths, pads, masks, pest control, chemical storage (20% Secondary & 80% Special Ed) |
| | | \$10,798.00 |
| 170 | | IAQ Coordinator |
| | | \$4,400.00 |
| 200 | | Benefits |
| | | \$667.00 |
| 820 | | Mgmt Asst. Prog. And Metro ECSU H&S Memb |
| | | \$3,500.00 |
| | | \$25,365.00 |
| Physical Hazard Control - Finance Code 347 | | |
| Object | | |
| Project # | Code | Description |
| | | Expenditures |
| | | PPE for shop areas (harness, boots, safety glasses etc) |
| 401 | | \$2,500.00 |
| | | \$2,500.00 |
| Mechanical Systems - Finance Code 380 | | |
| Object | | |
| Project # | Code | Description |
| | | Expenditures |
| | | HVAC Unit replacements (3, 4 ton units and 2, 7.5 ton units) |
| 520 | | \$100,000.00 |
| | | \$100,000.00 |

Total \$127,865.00



SOUTH ST. PAUL PUBLIC SCHOOLS

School Board Agenda Item

Meeting Date: Monday, June 14, 2021

Place on Agenda: COW

Action Requested: None

Attachment: 2021-22 Budget Summary
2021-22 Budget Presentation

| |
|--|
| Topic: Proposed 2021-22 Budgets |
| Presenter(s): Aaron Bushberger, Finance Director |
| Background: Attached are the proposed 2021-22 Budgets. The Board of Education must approve these budgets prior to June 30, 2021. The 2021-2022 Budget Summary includes a description of fund, budget assumptions and proposed 2021-2022 budget for each of the following funds: General Fund, Food Service Fund, Community Service Fund and Debt Service Fund. After reviewing these budgets, we will bring them to the Board for approval at the June 28, 2021 meeting. |
| Recommendation: N/A |
| Alternatives: N/A |

South St. Paul
Public Schools



2021-2022 Budgets

First Reading: June 14, 2021
Final Approval: June 28, 2021

South St Paul Public Schools

Special School District No. 6

104 5th Ave S

South St Paul, MN 55075

www.sspps.org

651-457-9400

School Sites

Kaposia Education Center

1225 First Avenue South

Grades: PreK-5

South St Paul Secondary

700 Second Street North

Grades 6-12

Lincoln Center Elementary

357 9th Avenue North

Grades: PreK-5

Community Learning Center

710 19th Avenue North

Grades 9-12

Family Education Center

104 Fifth Avenue South

Early Childhood Family Education
(ECFE)

School Board

Chris Walker

Linda Diaz

Nikki Laliberte

Wendy Felton

Bill Arend

John Raasch

Monica Weber

Chair

Vice Chair

Clerk

Treasurer

Inspector

Inspector

Inspector

Administration

Dr. Dave Webb

Aaron Bushberger

Superintendent

Finance Director

District Financial Timeline

South St Paul Public Schools, along with all other Minnesota school districts, operates on a fiscal year from July 1 – June 30. The budget is presented to the School Board for approval each June. Management of the school district’s budget is a process that includes important steps that occur throughout the year. The life cycle of the 2021-22 budget began last fall and will conclude with the final audit scheduled for November 2022.

- | | |
|-----------------------|--|
| September 2020 | The school board reviewed and approved the preliminary property tax levy for fiscal year 2021-22. |
| December 2020 | The school board reviewed and approved the final property tax levy for fiscal year 2021-22. |
| January 2021 | The school board began the 2021-22 budget planning process by reviewing the 2021-22 budget assumptions and budget projections. The school board reviewed and approved the 2021-22 Budget Guiding Change Document. |
| Mar-Apr 2021 | The school board reviewed and approved the proposed budget adjustments for 2021-22. |

-
- | | |
|----------------------|--|
| June 2021 | The school board will review and approve the 2021-22 budgets. |
| December 2021 | The school board reviews and approves the first budget revision for the 2021-22 fiscal year. |
| March 2022 | The school board reviews and approves the second budget revision for the 2021-22 fiscal year (if necessary). |
| June 2022 | The district administration closes the district’s financial year and begins the audit process. |
| November 2022 | The school board is scheduled to review and approve the final 2021-22 audit. |

District Financial Overview

Minnesota school districts are required by law to prepare financial reports and annual budgets. For school districts, these financial reports include the detailed tracking of revenues and expenditures within a structure known as the Uniform Financial Accounting and Reporting Standards (UFARS). The Minnesota Legislature mandated that school districts use the UFARS reporting system. This system allows school districts to meet legislative requirements, establish greater accuracy in reporting, and provide financial accountability of public funds.

A school district's operating budget is comprised of different revenue and expenditure categories called 'funds'. These funds are established within UFARS in accordance with statutory requirements and Generally Accepted Accounting Principles (GAAP). Each fund maintains its own separate revenues, expenditures and fund balances. South St Paul Public Schools currently uses seven funds:

| Fund # | Fund Title | Common Purpose |
|--------|-------------------|--|
| 01 | General | Used to account for the general operating costs, such as educational activities, district instructional and student support programs, student support services, operations and maintenance costs and building and district administration. |
| 02 | Food Service | Record financial activities of a school district's food service program. Food service includes activities for the purpose of preparation and service of meals, snacks and milk in connection with school and community service activities. |
| 04 | Community Service | Used to record all financial activities of the Community Service program, including Early Childhood Family Education (ECFE), School Readiness, and Adult Basic Education (ABE) |
| 07/47 | Debt Service | Account for revenues and expenditures for a school district's outstanding bonded indebtedness. |
| 20 | Internal Service | The Internal Service Fund is used for two purposes: <ol style="list-style-type: none"> 1. Record revenues and expenditures for the district's dental and medical self-insurance programs. (No annual budget required) 2. Record financial activity related to assets held in a revocable trust to finance the district's OPEB liabilities. |

General Fund – Fund 01

Budget Assumptions

Revenue

1. Property Taxes – Property taxes are budgeted based on the 2020 Payable 2021 Levy that was approved by the Board of Education on December 14, 2020.
2. Other – The primary source of revenue in this area is participation and admission fees. Revenue is based on the fees approved by the Board of Education. Other sources include the district’s student activities accounts and third party billing revenue.
3. State Sources – The following primary state funding sources have been budgeted:
 - a. General Education Revenue – the budget is based on \$6,698 per pupil unit, which is a 2% increase over the 2020-21 level of \$6,567.
 - b. Compensatory Revenue – the budget is based on the MDE’s entitlement report, which is based on the October 1, 2020 Free/Reduced student count.
 - c. Special Education Revenue – the budget is based on the special education formula and projected operating expenditures.
 - d. Other State Funding – budgets have been projected based on the approved levy, projected enrollment and MDE estimates.
4. Federal Sources – The district receives funding for Title I, Title II, Title III and Special Education. The district has budgeted for all federal programs at a similar level as 2020-21. In addition, the district has budgeted for additional federal programs for the 2021-22 school year. This includes GEER/ESSER I funding under the CARES Act (\$500,000) and ESSER II funding under the CRRSA Act (\$1.7 million).
5. Enrollment – The table below shows the actual Average Daily Membership (ADM) for 2019-20, the budgeted ADM for 2020-21 and the projected ADM for 2021-22.

| Grade | 2019-20 Actual | 2020-21 Budget | 2021-22 Projected |
|----------|-------------------|-------------------|----------------------|
| ECSE (1) | 45 | 29 | 45 |
| VPK (2) | 101 | 68 | 57 |
| K-5 | 1,395 | 1,309 | 1,256 |
| 6-8 | 766 | 731 | 692 |
| 9-12 | 982 | 973 | 982 |
| Total | 3,289 | 3,110 | 3,032 |

(1) ECSE = Early Childhood Special Education

(2) VPK = Voluntary Pre-Kindergarten

Expenditures

1. General Expenditures – The school board approved budget adjustments at their April 12, 2021 meeting. These adjustments included increases and decreases in different areas of the budget.
2. Salaries and Employee Benefits – Employee compensation is based on current collective bargaining agreements and estimates are used for any contracts that are currently in negotiations.
3. Class Size Norms – Class size norms remain unchanged from the 2020-21 school year. Staffing is based on the following class size norms:

| Grade | 2020-21 Norms | 2021-22 Norms |
|-------|---------------|---------------|
| K | 20-24 | 20-24 |
| 1 | 21-25 | 21-25 |
| 2 | 22-26 | 22-26 |
| 3 | 23-27 | 23-27 |
| 4 | 24-28 | 24-28 |
| 5 | 25-29 | 25-29 |
| 6-8 | 27-31 | 27-31 |
| 9-12 | 29-33 | 29-33 |

4. Other Budgets – Most other budgets were held constant. Some budgets were increased for inflation – around a 2% increase from the 2020-21 budget.

SPECIAL SCHOOL DISTRICT NO. 6

General Fund

2021-2022

| | 2019-2020 | 2020-2021 | 2021-2022 |
|--------------------------------------|--------------------|--------------------|--------------------|
| | <u>Actual</u> | <u>Budget</u> | <u>Proposed</u> |
| Revenue | | | |
| Local sources | | | |
| Property taxes | \$6,592,421 | \$7,165,588 | \$7,489,545 |
| Investment earnings | 121,398 | 0 | 0 |
| Other | 1,071,864 | 707,380 | 720,332 |
| State sources | 35,626,546 | 33,574,045 | 32,781,307 |
| Federal sources | 1,378,700 | 2,249,120 | 3,523,480 |
| Total revenue | <u>44,790,929</u> | <u>43,696,133</u> | <u>44,514,664</u> |
| Expenditures | | | |
| Current | | | |
| Salaries | 27,075,116 | 26,000,755 | 26,050,186 |
| Employee benefits | 11,410,583 | 10,161,692 | 10,144,973 |
| Purchased services | 5,210,746 | 5,131,645 | 5,330,440 |
| Supplies and materials | 1,394,702 | 1,051,816 | 1,087,055 |
| Other expenditures | 118,424 | 131,395 | 131,570 |
| Capital outlay | 1,929,930 | 1,768,830 | 1,965,605 |
| Total expenditures | <u>47,139,501</u> | <u>44,246,133</u> | <u>44,709,829</u> |
| Other financing sources (uses) | | | |
| Capital lease issued | 0 | 0 | 0 |
| Sale of capital assets | 2,690 | 0 | 0 |
| Transfers (out) | -100,000 | -200,000 | 0 |
| Total other financing sources (uses) | <u>-97,310</u> | <u>-200,000</u> | <u>0</u> |
| Net change in fund balances | -2,445,882 | -750,000 | -195,165 |
| Fund balances | | | |
| Beginning of year | <u>8,423,613</u> | <u>5,977,731</u> | <u>5,227,731</u> |
| End of year | <u>\$5,977,731</u> | <u>\$5,227,731</u> | <u>\$5,032,566</u> |
| Fund Balance % | | | |
| Restricted | 1.2% | 2.1% | 1.8% |
| Unrestricted | 11.5% | 9.7% | 9.5% |
| Total | <u>12.7%</u> | <u>11.8%</u> | <u>11.3%</u> |

Food Service Fund – Fund 02

| |
|---------------------------|
| Budget Assumptions |
|---------------------------|

Revenue

1. Federal Sources – The district will be able to offer free meals to all students for the 2021-22 school year under the Seamless Summer Option (SSO) program through the USDA. Federal reimbursements under the SSO program are \$2.4625 for each breakfast, \$4.3175 for each lunch and \$1.02 for each snack.
2. Other – Primarily Meal Sales – A minimal amount of adult meal sales is budgeted.
3. State Sources – No State funding is budgeted due to the federal SSO program.

Expenditures

1. Salaries and Employee Benefits – Employee compensation is based on current collective bargaining agreements and estimates are used for any contracts that are currently in negotiations.
2. Other Costs – Other costs are based on projected supplies, materials and food related costs.
3. Capital outlay – Capital outlay is budgeted based on expected costs related to equipment replacements in the kitchens.

SPECIAL SCHOOL DISTRICT NO. 6
Food Service Fund
2021-2022

| | 2019-2020 <u>Actual</u> | 2020-2021 <u>Budget</u> | 2021-2022 <u>Proposed</u> |
|------------------------------|----------------------------|----------------------------|------------------------------|
| Revenue | | | |
| Local sources | | | |
| Investment earnings | \$10,798 | \$0 | \$0 |
| Other - primarily meal sales | 283,501 | 15,246 | 33,347 |
| State sources | 160,577 | 0 | 0 |
| Federal sources | <u>1,610,074</u> | <u>1,125,974</u> | <u>2,060,753</u> |
| Total revenue | 2,064,950 | 1,141,220 | 2,094,100 |
| Expenditures | | | |
| Current | | | |
| Salaries | 595,823 | 490,388 | 482,915 |
| Employee benefits | 219,540 | 176,612 | 175,466 |
| Purchased services | 168,141 | 150,944 | 184,761 |
| Supplies and materials | 1,015,818 | 496,490 | 978,374 |
| Other expenditures | 166,915 | 103,035 | 142,130 |
| Capital outlay | <u>101,866</u> | <u>97,635</u> | <u>25,000</u> |
| Total expenditures | 2,268,103 | 1,515,104 | 1,988,646 |
| Net change in fund balances | -203,153 | -373,884 | 105,454 |
| Fund balances | | | |
| Beginning of year | <u>860,324</u> | <u>657,171</u> | <u>283,287</u> |
| End of year | <u>\$657,171</u> | <u>\$283,287</u> | <u>\$388,741</u> |
| Fund Balance % | <u>29.0%</u> | <u>18.7%</u> | <u>19.5%</u> |

Community Service Fund – Fund 04

| |
|---------------------------|
| Budget Assumptions |
|---------------------------|

Revenue

1. Property Taxes – Property taxes are budgeted based on the 2020 Payable 2021 Levy that was approved by the Board of Education on December 14, 2020. The district levies for General Community Education, Early Childhood Family Education (ECFE), Youth Services, Home Visiting and School Age Care – Disabled.
2. Other Sources – Primarily Tuition and Fees – The district collects participation fees in the following areas: Camps and Clinics, Preschool, School Age Care, Youth Development, After School Youth, Community Theatre (summer), Senior Citizen Programming and Early Childhood Family Education (ECFE).
3. State Sources – State funding for General Community Education, ECFE and School Readiness are based on Minnesota Department of Education (MDE) projections. State funding for Adult Basic Education (ABE), Childhood Screening and Non-Public Pupil Aid are based on district estimates.

Expenditures

1. Salaries and Employee Benefits – Employee compensation is based on current collective bargaining agreements and estimates are used for any contracts that are currently in negotiations.
2. Other Costs – Other costs are based on projected supplies, materials and other related costs.

SPECIAL SCHOOL DISTRICT NO. 6
Community Service Fund
2021-2022

| | 2019-2020 <u>Actual</u> | 2020-2021 <u>Budget</u> | 2021-2022 <u>Proposed</u> |
|------------------------------------|----------------------------|----------------------------|------------------------------|
| Revenue | | | |
| Local sources | | | |
| Property taxes | \$416,805 | \$397,549 | \$386,465 |
| Investment earnings | 9,976 | 0 | 0 |
| Other - primarily tuition and fees | 736,682 | 78,000 | 642,500 |
| State sources | 886,753 | 880,364 | 900,791 |
| Federal sources | 12,488 | 111,357 | 12,000 |
| Total revenue | <u>2,062,704</u> | <u>1,467,270</u> | <u>1,941,756</u> |
| Expenditures | | | |
| Current | | | |
| Salaries | 1,321,225 | 1,052,481 | 1,204,767 |
| Employee benefits | 494,297 | 375,065 | 460,294 |
| Purchased services | 292,802 | 234,500 | 126,778 |
| Supplies and materials | 59,576 | 48,000 | 104,183 |
| Other expenditures | 1,235 | 0 | 0 |
| Capital outlay | 0 | 0 | 0 |
| Total expenditures | <u>2,169,135</u> | <u>1,710,046</u> | <u>1,896,022</u> |
| Other financing sources (uses) | | | |
| Transfers in | <u>100,000</u> | <u>200,000</u> | <u>0</u> |
| Net change in fund balances | -6,431 | -42,776 | 45,734 |
| Fund balances | | | |
| Beginning of year | <u>140,440</u> | <u>134,009</u> | <u>91,233</u> |
| End of year | <u><u>\$134,009</u></u> | <u><u>\$91,233</u></u> | <u><u>\$136,967</u></u> |
| Fund Balance Components | | | |
| Community Education Programs | \$41,716 | \$43,863 | \$80,313 |
| Early Childhood Family Education | 11,900 | 20,551 | 27,105 |
| School Readiness | 77,423 | 21,598 | 20,075 |
| Adult Basic Education | <u>2,970</u> | <u>5,221</u> | <u>9,474</u> |
| Total | <u><u>\$134,009</u></u> | <u><u>\$91,233</u></u> | <u><u>\$136,967</u></u> |

Debt Service Fund – Fund 07 and 47

| |
|---------------------------|
| Budget Assumptions |
|---------------------------|

Revenue

1. Property Taxes – Property taxes are budgeted based on the 2020 Payable 2021 Levy that was approved by the Board of Education on December 14, 2020. The district is required to levy 105% of the scheduled bond principal and interest payments.

Expenditures

1. Principal and Interest – The district makes payments based on the scheduled bond principal and interest payments.
2. Fiscal Charges and Other – The district incurs trustee costs related to the payments on the bonds.

SPECIAL SCHOOL DISTRICT NO. 6
Debt Service Fund
2021-2022

| | 2019-2020 <u>Actual</u> | 2020-2021 <u>Budget</u> | 2021-2022 <u>Proposed</u> |
|-----------------------------|----------------------------|----------------------------|------------------------------|
| Revenue | | | |
| Local sources | | | |
| Property taxes | \$3,075,876 | \$2,843,592 | \$2,985,491 |
| Investment earnings | 26,508 | 0 | 0 |
| Other sources | 221,000 | 221,000 | 0 |
| Total revenue | <u>3,323,384</u> | <u>3,064,592</u> | <u>2,985,491</u> |
| Expenditures | | | |
| Debt Service | | | |
| Principal | 1,995,000 | 2,045,000 | 1,975,000 |
| Interest | 1,100,938 | 1,056,238 | 1,010,338 |
| Fiscal charges and other | 6,649 | 6,600 | 6,000 |
| Total expenditures | <u>3,102,587</u> | <u>3,107,838</u> | <u>2,991,338</u> |
| Net change in fund balances | 220,797 | -43,246 | -5,847 |
| Fund balances | | | |
| Beginning of year | <u>747,159</u> | <u>967,956</u> | <u>924,710</u> |
| End of year | <u><u>\$967,956</u></u> | <u><u>\$924,710</u></u> | <u><u>\$918,863</u></u> |



2021-22 Budget Review

Aaron Bushberger
Director of Finance
June 14, 2021



Overview



- General Fund
 - Budget Process
 - Fund Balance Policy
- Food Service Fund
- Community Education Fund
- Debt Service Fund



General Fund Budget Process

January – Board reviews 2021-22 budget information

February – Admin. develops budget recommendations

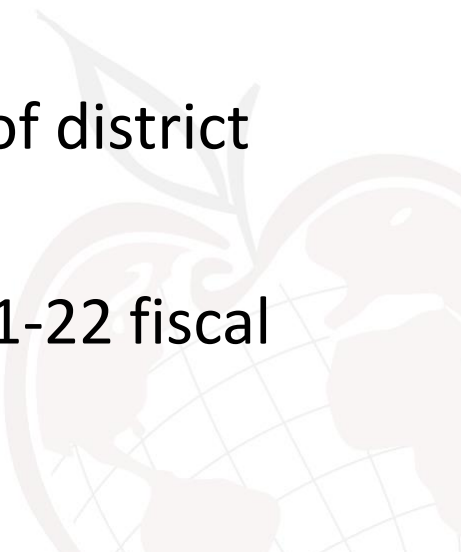
March-April – Board reviews/approves 2021-22 adjustments

April-May – District finance staff prepares 2021-22 budgets

June – Board reviews and approves 2021-22 budgets

General Fund Policy

Fund Balance Policy (Policy #702.1)

- The school district will strive to maintain a minimum unrestricted general fund balance of **12%** of the annual budget
 - 12% equates to about 1.5 months worth of district operating expenditures
 - Projected to be at **9.5%** at the end of 2021-22 fiscal year
- 

General Fund

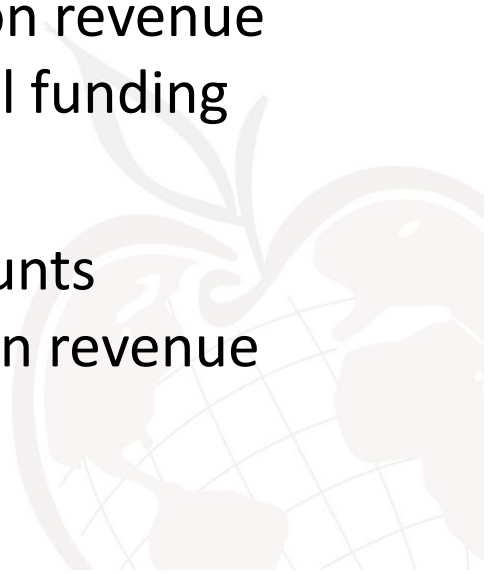
State Funding

| | Agreement | Governor | House | Senate |
|----------------------|---------------|---------------|---------------|---------------|
| Total E-12 funding | \$525 million | \$745 million | \$725 million | \$152 million |
| General ed. increase | ??? | 1% / 2.5% | 2% / 2% | 0% / 0% |
| VPK continuation | ??? | Yes | Yes | No |
| Other increases | ??? | \$133 million | \$99 million | \$76 million* |
| Equalization | ??? | \$95 million | - | \$24 million |

General Fund

Budget assumptions (State funding)

- General Education Revenue
 - Assume a 2% increase in general education revenue
 - Waiting on legislature to determine actual funding
- Compensatory Revenue
 - Based on 2020-21 educational benefit counts
 - 2021-22 revenue - decrease of \$300,000 in revenue from 2020-21



General Fund

Budget assumptions (State funding)

- Special Education Revenue
 - Based on previous years' expenditures (i.e. 2021-22 revenue is calculated based on 2020-21 costs)
 - 2021-22 revenue – decrease of \$450,000
- Voluntary Pre-Kindergarten (VPK) Revenue
 - Lincoln seats expired at the end of 2020-21
 - Waiting on legislature to determine future funding

General Fund

Budget assumptions (Federal funding)

- ESSER/GEER I
 - \$500,000 allocated towards 2021-22 budget
- ESSER II
 - \$1.7 million allocated towards 2021-22 budget
- ESSER III
 - \$3.8 million allocation
 - Earmarked for future budgets



General Fund

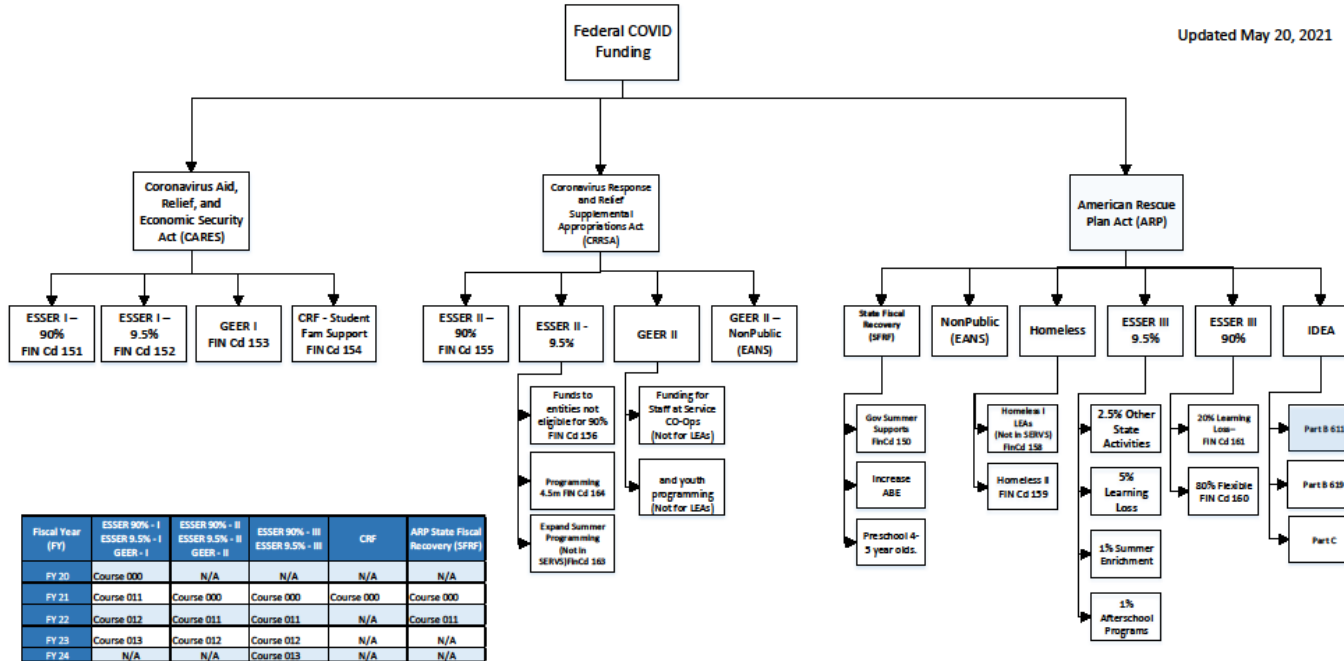
Federal funding notes

- ESSER/GEER I and ESSER II
 - Applications have been approved by MDE
- ESSER III requirements
 - Public feedback opportunities around district's Safe Learning Plan and spending plan



Federal Funding

Updated May 20, 2021



Signed into Law: March 27, 2020
Eligible: to September 30, 2022 (CRF available through December 31, 2020)

Signed into Law: December 27, 2020
Eligible: to September 30, 2023

Signed into Law: March 11, 2021
Eligible: to September 30, 2024 (EANS available through September 30, 2023)

General Fund

Budget assumptions (Enrollment)

| Year | 2019-20 Actual | 2020-21 Budget | 2021-22 Projected |
|--------------|-------------------|-------------------|----------------------|
| ECSE | 45 | 29 | 45 |
| VPK | 101 | 68 | 57 |
| Grades K-5 | 1395 | 1309 | 1256 |
| Grades 6-8 | 766 | 731 | 692 |
| Grades 9-12 | 982 | 973 | 982 |
| Total | 3289 | 3110 | 3032 |

General Fund

Budget assumptions (Expenditures)

- Staff compensation
 - Contracts that are settled through June 30, 2022 – contractual amounts used
 - Contracts that are not settled – estimates used
- Other expenditures
 - Inflationary increases in some areas (i.e. utilities, property/liability insurance, etc.)



General Fund

| | 2020-2021 | 2021-2022 |
|------------------------|------------------|------------------|
| | Budget | Proposed |
| Beginning Fund Balance | \$5,977,731 | \$5,227,731 |
| Revenues | \$43,696,133 | \$44,514,664 |
| Expenditures | \$44,446,133 | \$44,709,829 |
| NET | -\$750,000 | -\$195,165 |
| Ending Fund Balance | \$5,227,731 | \$5,032,566 |
| Fund Balance % (Total) | 11.8% | 11.3% |

Looking Beyond 2021-22...

| | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
|----------------------------|---------|---------|---------|---------|
| Revenues | \$42.8 | \$42.8 | \$43.3 | \$43.8 |
| GEER/ESSER/Jefferson Funds | \$1.7 | \$2.4 | \$2.4 | - |
| Expenditures | \$44.7 | \$46.2 | \$46.2 | \$46.7 |
| Budget adjustments | - | -\$1.0 | -\$0.5 | -\$2.9 |
| Net | -\$0.2 | \$0.0 | \$0.0 | \$0.0 |
| Ending Fund Balance | \$5.0 | \$5.0 | \$5.0 | \$5.0 |
| Fund Balance Policy % | 9.5% | 9.2% | 9.1% | 9.6% |

Food Service Fund

Budget assumptions (Revenue)

- Free meals for all students in 2021-22!!
- Federal government will provide reimbursement for all meals under Seamless Summer Option (SSO) program



Food Service Fund

Budget assumptions (Expenditures)

- Staff compensation
 - Contract settlement estimates used
- Food costs
 - Slight increase in budget



Food Service Fund

| | 2020-2021 | 2021-2022 |
|------------------------|-------------------------|-------------------------|
| | Budget | Proposed |
| Beginning Fund Balance | <u>\$657,171</u> | <u>\$283,287</u> |
| Revenues | \$1,141,220 | \$2,094,100 |
| Expenditures | <u>\$1,515,104</u> | <u>\$1,988,646</u> |
| NET | -\$373,884 | \$105,454 |
| Ending Fund Balance | <u><u>\$283,287</u></u> | <u><u>\$388,741</u></u> |

Community Education Fund

Budget assumptions (Revenue)

- State funding
 - Assume no change in funding
- Fees revenue
 - Conservative estimates used for programming – Kids Choice, ECFE, School Readiness, etc.
- General Fund transfer
 - \$0 budgeted for 2021-22



Community Education Fund

Budget assumptions (Expenditures)

- Staff compensation
 - Contract settlement estimates used
- Programming costs
 - Budgeting based on all programming operational during 2021-22 school year



Community Education Fund

| | 2020-2021 | 2021-2022 |
|------------------------|------------------|------------------|
| | Budget | Proposed |
| Beginning Fund Balance | \$134,009 | \$91,233 |
| Revenues | \$1,667,270 | \$1,941,756 |
| Expenditures | \$1,710,046 | \$1,896,022 |
| NET | -\$42,776 | \$45,734 |
| Ending Fund Balance | \$91,233 | \$136,967 |

Debt Service Fund

Revenues

- Based on 2021 property tax levy

Expenditures

- Based on debt payment schedules



Debt Service Fund

| | 2020-2021 | 2021-2022 |
|------------------------|------------------|------------------|
| | Budget | Proposed |
| Beginning Fund Balance | \$967,956 | \$924,710 |
| Revenues | \$3,064,592 | \$2,985,491 |
| Expenditures | \$3,107,838 | \$2,991,338 |
| NET | -\$43,246 | -\$5,847 |
| Ending Fund Balance | \$924,710 | \$918,863 |

Next Steps



- Board to approve 2021-22 budgets at the June 28, 2021 regular meeting
- Routine financial updates/revisions to Board based on new information

