



## South St. Paul School Board - Committee-of-the-Whole

Monday, June 12, 2023 5:00 PM

Location: CITY HALL

125 THIRD AVENUE NORTH

South St Paul, Minnesota 55075

### Agenda

<b>I. RESOLUTIONS (B. Zambreno)</b>	
A. Minnesota State High School League (MSHSL) Membership	2
B. Identified Official with Authority (IOWA) Authorization	5
<b>II. HUMAN RESOURCES (J. Milteer)</b>	
A. Continuance of Teacher Contracts	7
<b>III. FINANCE (B. Hoffman)</b>	
A. 2023-24 School Age Care and Preschool Fees	9
B. SSPPS Long-Term Facilities Maintenance	12
C. District 917 Long-Term Facilities Maintenance	19
D. FY24 Proposed Budget	23
<b>IV. SCHOOL BOARD</b>	
A. School Board Candidate Interviews	54
B. Public Listening Session Structure	
C. Committee Updates (Board)	55
• District 917	
• AMSD	
• Community Education	
• Educational Foundation	
• Finance, Facilities and Long-Range Planning	
• Local Issues	
• Policy	
• Public Relations/Community Engagement	
• SSP Open Foundation	
• Superintendent Executive	
D.	
E. Other Items Deemed Necessary by the School Board	



## SOUTH ST. PAUL PUBLIC SCHOOLS

### School Board Agenda Item

**Meeting Date:** June 12, 2023

**Place on Agenda:** Committee-of-the-Whole and Regular Agenda/Business Items

**Action Requested:** Approval

**Attachment:** 2023-24 Resolution for Membership in the Minnesota State High School League (MSHSL)

<b>Topic:</b> Minnesota State High School League Membership
<b>Presenter(s):</b> Superintendent Dr. Brian Zambreno
<b>Background:</b>  Each year Minnesota Statute 1993, Section 128C.01, requires individual school boards to authorize membership in the Minnesota State High School League (MSHSL). The Resolution for Membership affirms that (1) that the school board for the school district, delegates control, supervision, and regulation of League-sponsored athletic and fine arts activities to the MSHSL; (2) that the school board adopts the MSHSL Constitution, Bylaws and Rules and Regulations, and (3) that the administration of and the responsibility for supervising your registered activities are assigned to your local school official. Formal approval must be made prior to July 31, 2023.
<b>Recommendation:</b>  Approval of the 2023-24 Resolution for Membership in the Minnesota State High School League.
<b>Alternatives:</b>  Do not approve the Resolution for membership into the MSHSL and direct administration with next steps.



**2023-2024 RESOLUTION FOR MEMBERSHIP  
IN THE MINNESOTA STATE HIGH SCHOOL LEAGUE  
Membership Renewal Form**

**This form must be completed once for each school in the district.**

**Must be completed and submitted to MSHSL NOT LATER THAN JULY 31, 2023. Retain one copy for the school files.**

**RESOLVED**, that the Governing Board or Entity of South Saint Paul High School (Name of School) located in the State of Minnesota delegates the control, supervision and regulation of interscholastic activities and athletics (referred to in MN Statutes, Section 128C.01) to the Minnesota State High School League, and so hereby certifies to the State Commissioner of Education as provided for by Minnesota Statutes.

**FURTHER RESOLVED**, that the school listed is authorized by this, the Governing Board of said school district or school to renew its membership in the Minnesota State High School League; and. Participate in the approved interscholastic activities and athletics sponsored by said League and its various subdivisions.

**FURTHER RESOLVED**, that this Governing Board or Entity hereby adopts the Constitution, Bylaws, Policies, Rules and Regulations of said League and all amendments thereto as the same as are published in the latest edition of the League's *Official Handbook*, on file at the office of the school district or school, or as appears on the League's website, as the minimum standards governing participation in said League-sponsored activities and athletics. Further, the administration and responsibility for determining student eligibility and for the supervision of such activities and athletics are assigned to the official representatives identified by this Governing Board or Entity.

***Signing this Resolution for Membership affirms that this Governing Board has reviewed all required membership materials provided by the League which defines the purpose and value of education-based activity and athletic and programs and defines each member school's responsibilities.***

*Member schools must develop and publicize administrative procedures to address eligibility suspensions related to Student Code of Responsibilities (Bylaw 206.2) violations for students participating in activity and athletic programs by member schools.*

The above Resolution was adopted by the Governing Board or Entity of this school or district and is recorded in the official minutes of said Board and hereby is certified to the State Commissioner of Education as provided for by law.

**The following is taken from the MSHSL Constitution:**

**208.00 LOCAL CONTROL**

**208.01 Designated School Representatives**  
At the beginning of the League's fiscal year, the governing board of each member school shall designate two (2) representatives who are authorized to vote for the member school at all district, region and section meetings and on mail ballots where member schools are called upon to vote, such as district meetings, region meetings, and mail ballots.

**One of the designated representatives shall be a member of the school's governing board and the other shall be an administrator or full-time faculty member of the member school.**

In school districts with multiple schools, the designated representative from the school district's governing body may represent more than one school and is entitled to one vote for each school they represent.

**208.02 Designated Activity Representatives**  
At the beginning of the League's fiscal year, the governing board of each member school shall select individuals to represent its school in the following areas: (a) boys sports; (b) girls sports; (c) speech; and (d) music.

**208.03 Local Advisory Committee**  
Each school is urged to form an advisory committee for League activities. Committee membership is not limited to but shall include a school board member, a student, a parent, and a faculty member, to advise the designated school representatives on all matters relating to the school's membership in the MSHSL.

South Saint Paul High School

\_\_\_\_\_  
Name of School (Please Print)

**208.01 VOTE ON BEHALF OF THE HIGH SCHOOL**

\_\_\_\_\_  
(Designated School Board Member – please print)

\_\_\_\_\_  
(Designated School Representative – please print)

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Email Address

**208.02 ACTIVITY REPRESENTATIVES**

\_\_\_\_\_  
(Boys Sports – please print)

\_\_\_\_\_  
(Girls Sports – please print)

\_\_\_\_\_  
(Speech – please print)

\_\_\_\_\_  
(Music – please print)

**208.03 LOCAL ADVISORY COMMITTEE MEMBERS**

\_\_\_\_\_  
(Board Member—please print)

\_\_\_\_\_  
(Student—please print)

\_\_\_\_\_  
(Parent—please print)

\_\_\_\_\_  
(Faculty Member—please print)

\_\_\_\_\_  
(Mailing Representative—please print)

The Mailing Representative is the person to whom mailings go. This is usually the Activity Director.

Print Name: \_\_\_\_\_  
(Clerk/Secretary - Local Governing Board)

Print Name: \_\_\_\_\_  
(Superintendent or Head of School)

Signed: \_\_\_\_\_  
(Clerk/Secretary - Local Governing Board)

Signed: \_\_\_\_\_  
(Superintendent or Head of School)

Date: \_\_\_\_\_

Date: \_\_\_\_\_



# SOUTH ST. PAUL PUBLIC SCHOOLS

## School Board Agenda Item

**Meeting Date:** June 12, 2023

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

**Action Requested:** Approval

**Attachment:** Education Identity and Access Management Board Resolution

<b>Topic:</b> Identified Official with Authority (IOwA) designation
<b>Presenter(s):</b> Dr. Brian Zambreno, Superintendent of Schools
<p><b>Background:</b></p> <p>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.</p>
<p><b>Recommendation:</b></p> <p>Recommendation to approve the <i>Education Identity and Access Management Board Resolution</i> that designates <b>Dr. Brian Zambreno</b> as the Identified Official with Authority for Education Identity Access Management for <b>South St. Paul Public School Dist. 0006-03.</b></p>
<p><b>Alternatives:</b></p> <p>N/A</p>



Minnesota's First K-12 IB World Schools District

Phone: (651) 457 - 9465

Fax: (651) 457 - 9485

[www.sspps.org](http://www.sspps.org)

June 12, 2023

## 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 and 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 (the superintendent or director) is designated as the IOwA. The IOwA will grant the IOwA Proxy role(s). Designation of the Identified Official with Authority for Education Identity and Access Management**

**Organization Name:** South St. Paul Public Schools

**Digit or 9-Digit Organization Number:** 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:** Dr. Brian Zambreno

**Title:** Superintendent of Schools

**Board Member Signature:** \_\_\_\_\_

**Name:** John Raasch

**Date:** June 12, 2023

Once the EDIAM Board Resolution is completed, scan and email it to:  
[useraccess.mde@state.mn.us](mailto:useraccess.mde@state.mn.us)



## SOUTH ST. PAUL PUBLIC SCHOOLS

### School Board Agenda Item

**Meeting Date:** Monday, June 12, 2023

**Place on Agenda:** COW and Regular Agenda

**Action Requested:** Approval

**Attachment:** **Continuance of Teacher Contracts for 2023-2024**

<b>Topic:</b> Continuance of Teacher Contracts for 2023-2024
<b>Presenter(s):</b> Joel Milteer, Human Resource Director
<b>Background:</b>  As part of the annual staffing process, administration identifies probationary teachers to retain and those who will be granted tenure for the upcoming school year. As a result, the attached document reflects probationary teachers who are recommended to be retained and probationary teachers who would be granted tenure for the 2023-2024 school year.
<b>Recommendation:</b>  Administration recommends approval of retaining the listed probationary staff and providing tenure to the listed staff.
<b>Alternatives:</b>  Do not approve the recommendation and direct administration with next steps.

## Approval, Continue Teachers' Contracts for 2023-24

The teachers listed below meet the necessary criteria to qualify for continuance of employment in this District following the close of the 2022-2023 school year, at scheduled salary. The assignments listed are for identification purposes and may be changed for the coming school year.

<b><u>Granting Tenure (Third year or First Year, if Tenured in Another District)</u></b>		<b><u>FTE</u></b>
Andrew Barter	Student Support Specialist	1.0
Christopher Bauleke	Special Education Teacher	1.0
James Bierma	School Counselor	1.0
Andrew Cin-Walker	Elementary Teacher	1.0
Amanda Flandrich	Spanish Teacher	1.0
Melissa Hinkle	Science Teacher	1.0
Jessika Lukes Cuhel	Special Education Teacher	1.0
Emily Molenaar	Elementary Teacher	1.0
Margaret Palumbo	Health Teacher	1.0
Darii Wohlers	Occupational Therapist	1.0
 <b><u>Probationary</u></b>		 <b><u>FTE</u></b>
Susan Bergquist	MTSS Specialist/School Psychologist	1.0
Maciel Caridad Aquino	Elementary Teacher	1.0
Victoria Carrier	Elementary Teacher	1.0
Joshua Craig	Special Education Teacher	1.0
Shane Eggerstedt	Art Teacher	1.0
Lindsey Franzone	Elementary Teacher	1.0
Alexis Gould	Special Education Teacher	1.0
Andrew Harrison	Humanities Teacher	1.0
Abigail Herscovici	Science Teacher	1.0
Graham Judd	Art Teacher	0.8
Tyler LaRose	Spanish Teacher	1.0
Jelena Maric	Counselor	1.0
Samuel Mast	Music Teacher	1.0
Amy McEvoy	Social Worker	1.0
Sarajane Monjeau	Science Teacher	1.0
Hannah O'Brien	Language Arts Teacher	0.8
Jennifer Reinen	Elementary Teacher	1.0
Maria Schmit	Special Education Teacher	1.0
Shaylin Theisen	Occupational Therapist	1.0
Brooke Wood	Counselor	1.0



# SOUTH ST. PAUL PUBLIC SCHOOLS

## School Board Agenda Item

**Meeting Date:** Monday, June 12, 2023

**Place on Agenda:** COW and Regular Meeting Report

**Action Requested:** Approval

**Attachment:** Fee Structure for Kids' Choice School Age Care and Preschool

<b>Topic:</b> Kids' Choice (SAC ) & Community Preschool Fees for 2023-2024
<b>Presenter(s):</b> Brady Hoffman, Finance Director, and Jeanne Zehnder, Community Education Director
<p><b>Background:</b></p> <p>We are asking for your approval of an increase in the Kids' Choice and Community Preschool fees for 2023-2024 fiscal year. The proposed fees are listed in the attached fee schedule document.</p> <p>Below are some notes regarding the proposed changes:</p> <ul style="list-style-type: none"> <li>• The Kids' Choice (SAC) and Community Preschool programs are fee-based programs.</li> <li>• Though the <b>Kids' Choice</b> fees were increased in the fiscal year 2022-23. Administration is proposing an increase for 2023-24 (detailed in the chart below) to address inflation in operating expenses.</li> <li>• The <b>Community Preschool</b> fees have not increased since 2021. Administration is proposing an increase for 2023-24 (detailed in the chart below) to address inflation in operating expenses.</li> <li>• Financial assistance from County Child Care (Kids' Choice ) and School Readiness (Community Preschool) scholarships are available.</li> <li>• Kaposia 4 yr old VPK funding is and has been permanent since fiscal year 2016-2017</li> <li>• Lincoln Center 4 yr old VPK program funding needs to be renewed by the legislature every two years. At the end of 2023 legislative session, Lincoln Center VPK funding becomes permanent. The official notification from MDE is expected on or by July 1, 2023.</li> <li>• The proposed program fees for next year remain at or below comparison districts' fees for the 2023-2024 fiscal year.</li> </ul>
<b>Recommendation:</b> Approval of the 2023-24 Fee Schedule
<b>Alternatives:</b> Do not approve and direct administration with next steps.





**PRESCHOOL**

South St. Paul 2022-2023	South St. Paul 2023-2024 <i>(proposed)</i>
Registration Fee: \$40	Registration Fee: \$40 (Only for tuition-based classes)
<p>4' s VPK Kaposia -Free all day and ½ day M-F</p> <p>4's Lincoln Center-M-F ½ days - free</p> <p>3's at KEC or LC M-W-F ½ day \$155 per month</p> <p>Little Packers at LC T-Th, 2 hrs per day \$75 per month</p>	<p>4' s VPK Kaposia -Free all day and ½ day M-F</p> <p>4's VPK Lincoln Center-Free all day and ½ day M-F</p> <p>4's at Lincoln Center M-F ½ day \$315 per month (\$17.5 a day) Pending VPK renewal funding for 23-24</p> <p>4's at Lincoln Center M-F All day \$630 per month (\$35 a day) Pending VPK renewal funding for 23-24</p> <p>3's at KEC or LC M-W-F ½ day \$185 per month*</p> <p>3's at KEC or LC T-Th ½ day \$125 per month*</p> <p>*Scholarships are available</p>



## SOUTH ST. PAUL PUBLIC SCHOOLS

### School Board Agenda Item

**Meeting Date:** Monday, June 12, 2023

**Place on Agenda:** Committee of the Whole and Regular Meeting

**Action Requested:** Approval

**Attachment:** Long Term Facilities Maintenance Revenue Spreadsheet (MDE)  
Long Term Facilities Maintenance Expenditure Spreadsheet (MDE)  
Statement of Assurances

<b>Topic:</b> Long Term Facilities Maintenance 10 Year Plan
<b>Presenter(s):</b> Brady Hoffman, Finance Director and Mark Fenton, Director of Buildings and Grounds
<b>Background:</b>  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.  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. This must be done annually. There are two documents included with this report. The first is the revenue calculation that shows the estimated revenue for the next ten years, and the second is the expenditure plan that shows the estimated costs for the next ten years.
<b>Recommendation:</b> Approval
<b>Alternatives:</b> Do not approve 10-year plan, SSP will not be able to receive funds.

*Passionate Learners* 🌍 | 🌱 *Positively Changing our World*





FY 25 Long-Term Facilities Maintenance (LTFM) Ten-Year Revenue Projection				Revised 5/4/2023												
<b>6 &lt;= Type in School District Number</b>																
<b>SOUTH ST. PAUL PUBLIC SCHOOL DIST.</b>																
		Change only														
		if requiring levy	Payable 2023													
		adjustments	LLC Certification	Current Estimate												
<i>Calculations for Ten Year Projection</i>																
	<b>Pay 23</b>															
	<b>LLC #</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>FY 2032</b>	<b>FY 2033</b>			
56	<b>General Fund Portion of Revenue (non-grandfather districts)</b>															
57	Total General Fund Revenue = (34) - (51)	441		1,192,059	1,141,990	1,083,380	1,033,600	994,460	994,460	994,460	994,460	994,460	994,460	994,460	994,460	994,460
58	General Fund Equalized Revenue = (43) - (52)	442		1,183,700	1,134,300	1,083,380	1,033,600	994,460	994,460	994,460	994,460	994,460	994,460	994,460	994,460	994,460
59	Total General Fund Aid = (46) - (53)	443		467,084	536,890	537,874	506,198	469,032	469,041	469,047	469,053	469,059	469,064	469,064	469,064	469,064
60	General Fund Equalized Levy = (58) * (41)	444		716,616	597,410	545,506	527,402	525,428	525,419	525,413	525,407	525,401	525,396	525,396	525,396	525,396
61	General Fund Unequalized levy = (57) - (58)	445		8,359	7,690	-	-	-	-	-	-	-	-	-	-	-
62	Total General Fund Levy = (60) + (61)	446		724,975	605,100	545,506	527,402	525,428	525,419	525,413	525,407	525,401	525,396	525,396	525,396	525,396
<b>Notes:</b>																
1. Underlevy on general fund equalized levy results in proportionate reduction in associated aid.																
2. Total Debt Service revenue on line 49 must not exceed total LTFM revenue for individual district projects (line 30) for any of the 10 years in the plan.																
3. For 1A districts with old Alt Facilities bonding, the amount on line 22 will reduce initial revenue on line 10, less the H & S portion entered on line 14.																

	Division of School Finance 400 NE Stinson Blvd Minneapolis, MN 55413	<b>Long-Term Facility Maintenance Ten-Year Expenditure Application (LTFM) - Fund 01 and Fund 06 Projects Only</b>	ED - 02478-09
---	--	---	---------------

**Instructions:** Enter estimated, allowable LTFM expenditures (Fund 01 and/or Fund 06 only) under Minnesota Statutes 2021, section 123B.595, subd. 10. Enter by Uniform Financial and Accounting Reporting Standards (UFARS) finance code and by fiscal year in the cells provided.

District Info.	Enter Information	District Info.	Enter Information
District Name:	<b>South St Paul Public Schools</b>	Date:	<b>6/12/2023</b>
District Number:	<b>0006-03</b>	Email:	<b>bhoffman@sspps.org</b>
District Contact Name:	<b>Brady Hoffman</b>		
Contact Phone #:	<b>651-457-9428</b>		

		Fiscal Year (FY) Ending June 30										
Expenditure Categories		2023 (base year)	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>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.</b>												
Finance Code	Category (1)											
347	Physical Hazards	\$95,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
349	Other Hazardous Materials	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
352	Environmental Health and Safety Management	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
358	Asbestos Removal and Encapsulation	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
363	Fire Safety	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
366	Indoor Air Quality	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
<b>Total Health and Safety Capital Projects</b>		<b>\$380,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$365,000</b>	<b>\$365,000</b>	<b>\$365,000</b>	<b>\$365,000</b>	<b>\$365,000</b>
<b>Health and Safety - Projects Costing \$100,000 or more per Project/Site/Year</b>												
Finance Code	Category (2)											
358	Asbestos Removal and Encapsulation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363	Fire Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
366	Indoor Air Quality	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Health and Safety Capital Projects \$100,000 or More</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Remodeling for Approved Voluntary Pre-K under Minnesota Statutes, section 124D.151</b>												
Finance Code	Category 3 (a)											
355	Remodeling for prekindergarten (Pre-K) instruction approved by the commissioner.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Remodeling for Approved Voluntary Pre-K Projects</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Remodeling for Gender-Neutral Single-User Restrooms</b>												
Finance Code	Category 3 (b) LTFM REVENUE EFFECTIVE FY 2025											
UFARS Coding Pending	Remodeling for gender-neutral single user restroom per site.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Remodeling for Gender-Neutral Single User Projects</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Accessibility</b>												
Finance Code	Category (4)											
367	Accessibility	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Accessibility Projects</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Deferred Capital Expenditures and Maintenance Projects</b>												
Finance Code	Category (5)											
368	Building Envelope	\$75,000	\$75,000	\$50,000	\$50,000	\$50,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
369	Building Hardware and Equipment	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
370	Electrical	\$55,000	\$110,000	\$80,000	\$55,000	\$55,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
379	Interior Surfaces	\$70,000	\$50,000	\$75,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
380	Mechanical Systems	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
381	Plumbing	\$60,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
382	Professional Services and Salary	\$140,000	\$125,000	\$131,000	\$131,000	\$131,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
383	Roof Systems	\$180,000	\$160,000	\$200,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
384	Site Projects	\$95,000	\$105,000	\$95,000	\$95,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
<b>Total Deferred Capital Expense and Maintenance</b>		<b>\$830,000</b>	<b>\$820,000</b>	<b>\$826,000</b>	<b>\$746,000</b>	<b>\$726,000</b>	<b>\$630,000</b>	<b>\$630,000</b>	<b>\$630,000</b>	<b>\$630,000</b>	<b>\$630,000</b>	<b>\$630,000</b>
<b>Total Annual 10-Year Plan Expenditures</b>		<b>\$1,210,000</b>	<b>\$1,195,000</b>	<b>\$1,201,000</b>	<b>\$1,121,000</b>	<b>\$1,101,000</b>	<b>\$1,005,000</b>	<b>\$995,000</b>	<b>\$995,000</b>	<b>\$995,000</b>	<b>\$995,000</b>	<b>\$995,000</b>



## Fiscal Year (FY) 2025 Application for Long-Term Facilities Maintenance Revenue Statement of Assurances

**General Information:** Minnesota school districts, intermediate school districts, cooperative districts, joint powers applying for Long-Term Facilities Maintenance revenue (LTFM) under Minnesota Statutes 2022, section 123B.595 must annually complete the Application for Long-Term Facilities Maintenance Revenue – Statement of Assurances (ED-02477). The application must be submitted to the Minnesota Department of Education (MDE) by July 31, 2023. Submit to [Sarah C. Miller](mailto:Sarah.C.Miller@mde.state.mn.us) (MDE.Facilities@state.mn.us) along with other required LTFM documentation. **Do not mail a hard copy. Please email this form with other required documentation.**

### Identification Information

Name of District, Intermediate/Cooperative/Joint Powers	District Number and Type:	Date Submitted:
---	---------------------------	-----------------

### Statement of Assurances

1. All estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Health and Safety and entered into the MDE Health and Safety data submission system are for allowed health and safety uses under Minnesota Statutes 2022, section 123B.595, subd. 10, paragraph (a), clause (3), Minnesota Statutes 2022, section 123B.57, subd. 6, and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section E, Health and Safety Qualifying Criteria, and Section F, Additional Requirements Regarding Health and Safety. None of the estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Health and Safety and entered into the MDE Health and Safety System are for uses prohibited under Minnesota Statutes 2022, section 123B.595, subd. 11.
2. All estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Accessibility and Deferred Maintenance are for allowed uses under Minnesota Statutes 2022, section 123B.595, subd. 10, paragraph (a), clauses (1) and (2), and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section C, Deferred Maintenance Qualifying Criteria or Section D, Disabled Access Qualifying Criteria. None of the estimated expenditures included in the attached Ten-Year Plan Expenditure spreadsheet under Accessibility and Deferred Maintenance are for uses prohibited under Minnesota Statutes 2022, section 123B.595, subd. 11.
3. All actual expenditures to be reported in Uniform Financial Accounting and Reporting Standards (UFARS) for FY 2025 under Finance Codes 347, 349, 352, 358, 363 and 366 will be for allowed health and safety uses under Minnesota Statutes 2022, section 123B.595, subd. 10, paragraph (a), clause (3), Minnesota Statutes 2022, section 123B.57, subd. 6, and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section E, Health and Safety Qualifying Criteria, and Section F, Additional Requirements Regarding Health and Safety. None of the actual expenditures reported in these finance codes will be for uses prohibited under Minnesota Statutes 2022, section 123B.595, subd. 11.
4. All actual expenditures to be reported in UFARS for FY 2025 under Finance Codes 367, 368, 369, 370, 379, 380, 381, 382, 383 and 384 for Accessibility and Deferred Maintenance will be for allowed uses under Minnesota Statutes 2022, section 123B.595, subd. 10, paragraph (a), clauses (1) and (2), and the MDE Long-Term Facilities Maintenance Guide for Allowable Expenditures, Section C, Deferred Maintenance Qualifying Criteria or Section D, Disabled Access Qualifying Criteria. None of the actual expenditures reported in these finance codes will be for uses prohibited under Minnesota Statutes 2022, section 123B.595, subd. 11.
5. The district will maintain a description of each project funded with long-term facilities maintenance revenue that will provide enough detail for an auditor to determine the cost of the project and if the work qualifies for revenue (Minn. Stat. 127A.41, subd. 3[2022]).
6. The district’s plan includes provisions for implementing a health and safety program that complies with health, safety and environmental regulations and best practices, including indoor air quality management and mandatory lead in water testing, remediation and reporting (Minn. Stat. 121A.335 [2022]). ***The district’s ten-year plan does not include a request for a second-time project cost for: (1) replacement of an existing mechanical ventilation system to the current Minnesota State Mechanical Code/American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) guidelines; or, (2) to provide a level of approximately 15 Cubic Feet per Minute (CFM) per person.***

### Certification of Statement of Assurances

Signature – <b>Must be signed</b> by Superintendent or Cooperative Unit Director:	Name – Superintendent or Cooperative Director (Please print)	Date:
---	--	-------



## SOUTH ST. PAUL PUBLIC SCHOOLS

### School Board Agenda Item

**Meeting Date:** Monday, June 12, 2023

**Place on Agenda:** COW and Regular Meeting

**Action Requested:** Approval

**Attachment:** Proposed Resolution for #917 LTFM Revenue Program  
#917 2024-25 LTFM Budget (Appendix A)

**Topic:** #917 Long Term Facilities Maintenance Revenue

**Presenter(s):** Brady Hoffman, 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 2024-25 budget is \$173,600 (the 2023-24 budget was \$88,700) and South St Paul's share of that budget is \$7,690.48 (the previous levy for SSP was \$8,359.39). 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:** Administration recommends the approval of the proposed resolution.

**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 12, 2023 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 2024-25 school year in the amount of \$173,600.00 of which our District #6 proportionate share is \$7690.48. 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 2025 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 12<sup>th</sup> day of June, 2023.

---

Clerk  
Special School District #6

Intermediate School District #917  
Proposed Health and Safety Plan FY25  
Approved May 2, 2023 Board meeting

Appendix A

<b>Environmental Health and Safety - Finance Code 352</b>		
Numerous expenditures covered in this area please see attachment # 3 page 12-14 for details on allowable expenditures		
<b>Project</b>	<b>Object Co Description</b>	<b>Expenditures</b>
305	Fees For Services (Hepatitis A & B, Metro ECSU, Safe Schools training	\$7,183.00
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)	\$11,000.00
170	IAQ Coordinator	\$4,400.00
200	benefits	\$667.00
820	Mgmt asst. prog. And Metro ECSU H&S Memb	\$4,000.00
		<b>\$27,250.00</b>
<b>Physical Hazard Control - Finance Code 347</b>		
<b>Project</b>	<b>Object Co Description</b>	<b>Expenditures</b>
	401 PPE for shop areas (harness, boots, safety glasses etc)	\$2,350.00
		<b>\$2,350.00</b>
<b>Mechanical Systems - Finance Code 380</b>		
<b>Project</b>	<b>Object Co Description</b>	<b>Expenditures</b>
	520 HVAC Unit replacements	\$144,000.00
		<b>\$144,000.00</b>

**Total** **\$173,600.00**



## SOUTH ST. PAUL PUBLIC SCHOOLS

### School Board Agenda Item

**Meeting Date:** Monday, June 12, 2023

**Place on Agenda:** COW and Regular Meeting Report

**Action Requested:** None

**Attachment:** 2023-24 Budget Summary  
2023-24 Budget Presentation

<b>Topic:</b> Proposed 2023-24 Budgets
<b>Presenter(s):</b> Brady Hoffman, Finance Director
<b>Background:</b>  Attached are the proposed 2023-24 Budgets. The Board of Education must approve these budgets prior to June 30, 2023.  The 2023-2024 Budget Summary includes a description of fund, budget assumptions and proposed 2023-2024 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 26, 2023 meeting.
<b>Recommendation:</b> N/A
<b>Alternatives:</b> N/A

**South St. Paul**  
*Public Schools*



---

# 2023-2024 Budgets

---

First Reading: June 12, 2023  
Final Approval: June 26, 2023

# South St Paul Public Schools

Special School District No. 6

104 5th Ave S

South St Paul, MN 55075

[www.sspps.org](http://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 9<sup>th</sup> Avenue North

Grades: PreK-5

### **Community Learning Center**

710 19<sup>th</sup> Avenue North

Grades 9-12

### **Family Education Center**

104 Fifth Avenue South

Early Childhood Family Education (ECFE)

## School Board

John Raasch

Monica Weber

Nikki Laliberte

Anne Claflin

Tim Felton

Wendy Felton

Vacant

Chair

Vice Chair

Clerk

Treasurer

Director

Director

Director

## Administration

Dr. Brian Zambreno

Brady Hoffman

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 2023-24 budget began last fall and will conclude with the final audit scheduled for November 2024.

<b>September 2022</b>	The school board reviewed and approved the preliminary property tax levy for fiscal year 2023-24.
<b>November 2022</b>	The school board reviewed and approved the final 2021-22 audit.
<b>December 2022</b>	The school board reviewed and approved the final property tax levy for fiscal year 2023-24.
<b>January 2023</b>	The school board began the 2023-24 budget planning process by reviewing the 2023-24 budget assumptions and budget projections. The school board approved the 2023-24 Budget Guiding Change Document.
<b>March 2023</b>	The school board reviewed and approved the proposed budget adjustments for 2022-23.
<b>June 2023</b>	The school board will review and approve the 2023-24 budgets.
<b>September 2023</b>	The school board will review and approve the preliminary property tax levy for fiscal year 2024-25.
<b>November 2023</b>	The school board is scheduled to review and approve the final 2022-23 audit.
<b>December 2023</b>	The school board will review and approve the final property tax levy for fiscal year 2024-25.

## 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 five 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	Debt Service	Account for revenues and expenditures for a school district's outstanding bonded indebtedness.
20	Internal Service	<p>The Internal Service Fund is used for two purposes:</p> <ol style="list-style-type: none"> <li>1. Record revenues and expenditures for the district's dental and medical self-insurance programs.</li> <li>2. Record financial activity related to assets held in a revocable trust to finance the district's OPEB liabilities.</li> </ol> <p>Note: No annual budget is required for these funds</p>

**SPECIAL SCHOOL DISTRICT NO. 6**

**ALL FUNDS**

**Proposed 2023-2024 Budget**

	General Fund	Food Service Fund	Comm Serv Fund	Debt Service Fund	TOTAL
<b>Revenue</b>					
Local sources					
Property taxes	\$ 11,574,482	\$ -	\$ 422,611	\$ 3,251,821	\$ 15,248,914
Other	738,832	22,827	671,466	-	1,433,125
State sources	36,345,218	530,960	900,114	-	37,776,292
Federal sources	3,197,724	1,384,468	17,300	-	4,599,492
Total revenue	<u>51,856,256</u>	<u>1,938,255</u>	<u>2,011,491</u>	<u>3,251,821</u>	<u>59,057,823</u>
<b>Expenditures</b>					
Current					
Salaries	28,123,062	576,493	1,403,339	-	30,102,894
Employee benefits	11,484,748	211,359	510,885	-	12,206,992
Purchased services	6,585,326	192,300	110,075	-	6,887,701
Supplies and materials	1,306,290	878,983	48,650	-	2,233,923
Other expenditures	56,770	142,130	1,270	-	200,170
Debt service	-	-	-	3,379,610	3,379,610
Capital outlay	1,969,013	25,000	2,125	-	1,996,138
Total expenditures	<u>49,525,209</u>	<u>2,026,265</u>	<u>2,076,344</u>	<u>3,379,610</u>	<u>57,007,428</u>
Net change in fund balances	2,331,047	(88,010)	(64,853)	(127,789)	2,050,395
<b>Fund balances</b>					
Beginning of year	<u>8,628,061</u>	<u>814,773</u>	<u>758,612</u>	<u>772,239</u>	<u>10,973,685</u>
End of year	<u>\$ 10,959,108</u>	<u>\$ 726,763</u>	<u>\$ 693,759</u>	<u>\$ 644,450</u>	<u>\$ 13,024,080</u>

# General Fund – Fund 01

<b>Budget Assumptions</b>
---------------------------

## Revenue

1. Property Taxes – Property taxes are budgeted based on the 2022 Payable 2023 Levy that was approved by the Board of Education on December 12, 2022.
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 \$7,138 per pupil unit, which is a 4% increase over the 2022-23 level of \$6,863.
  - b. Compensatory Revenue – the budget is based on the MDE’s entitlement report, which is based on the October 1, 2022 Free/Reduced student count.
  - c. Special Education Revenue – the budget is based on the special education formula and projected operating expenditures. This includes a significant increase in state funding to reduce the special education cross subsidy.
  - 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 or slightly lower level as 2022-23. This is the final year to use additional one-time federal funding received as a result of the COVID-19 Pandemic.
5. Enrollment – The table below shows the actual Average Daily Membership (ADM) for 2021-22, the budgeted ADM for 2022-23 and the projected ADM for 2023-24.

Grade	2021-22 Actual	2022-23 Budget	2023-24 Projected
ECSE (1)	38	47	53
VPK (2)	82	69	67
K-5	1,206	1,177	1,134
6-8	707	648	604
9-12	996	1025	978
<b>Total</b>	<b>3,029</b>	<b>2,966</b>	<b>2,836</b>

(1) ECSE = Early Childhood Special Education

(2) VPK = Voluntary Pre-Kindergarten

## Expenditures

1. General Expenditures – The school board approved budget adjustments at their March 27, 2023 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 2022-23 school year. Staffing is based on the following class size norms:

Grade	2022-23 Norms	2023-24 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 – Budgets were held constant to the extent possible. Some budgets for programs and services were subject to a larger budget increase due to inflation and market demands.

**SPECIAL SCHOOL DISTRICT NO. 6**  
**General Fund**  
**2023-2024**

	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2023-24 <u>Proposed</u>
Revenue			
Local sources			
Property taxes	\$ 7,756,125	\$ 7,713,579	\$ 11,574,482
Investment earnings	14,000	-	-
Other	2,028,226	720,332	738,832
State sources	33,603,983	33,895,157	36,345,218
Federal sources	4,330,059	4,166,381	3,197,724
Total revenue	<u>47,732,393</u>	<u>46,495,449</u>	<u>51,856,256</u>
Expenditures			
Current			
Salaries	25,900,718	26,131,526	28,123,062
Employee benefits	10,597,184	10,887,563	11,484,748
Purchased services	5,790,238	6,714,515	6,585,326
Supplies and materials	1,378,746	1,307,125	1,306,290
Other expenditures	85,556	61,170	56,770
Capital outlay	1,851,778	1,034,085	1,969,013
Total expenditures	<u>45,604,220</u>	<u>46,135,984</u>	<u>49,525,209</u>
Net change in fund balances	2,128,173	359,465	2,331,047
Fund balances			
Beginning of year	<u>6,140,423</u>	<u>8,268,596</u>	<u>8,628,061</u>
End of year	<u>\$ 8,268,596</u>	<u>\$ 8,628,061</u>	<u>\$ 10,959,108</u>
Fund Balance %			
Restricted	5.2%	6.6%	5.8%
Assigned	2.3%	2.1%	2.7%
Unassigned	10.6%	10.0%	13.6%
Total	<u>18.1%</u>	<u>18.7%</u>	<u>22.1%</u>

## Food Service Fund – Fund 02

### Budget Assumptions

#### Revenue

For the 2022-2023 school year, the district operated under the National School Lunch Program and the School Breakfast Program. On March 17, 2023, Governor Walz signed the Free School Meals bill into law. This will take effect with the July 1, 2023 - June 30, 2024 school year. This legislation provides the reimbursement for a free breakfast and lunch to students who receive meals through their school's participation in the National School Lunch Program and the School Breakfast Program.

1. Other – Primarily Meal Sales – Primary meals sales will decrease significantly with the implementation of the Free School Meals bill. Primary meal sales consist of ala carte and adult meals.
2. State Sources – State reimbursements are budgeted to increase significantly with the additional state reimbursements to provide free meals to all students.
3. Federal Sources – Federal reimbursements are based on the 2022-23 National School Lunch Program rates as the 2023-24 rates are not known at this time.

#### Expenditures

1. Salaries and Employee Benefits – Employee compensation is based on current employment agreements and estimates are used for wage increases and staffing adjustments.
2. Other Costs – Other costs are based on projected supplies, materials and food related costs. Inflation has resulting in larger increases that we have experienced historically.
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**  
**2023-2024**

	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2023-24 <u>Proposed</u>
Revenue			
Local sources			
Investment earnings	\$ 1,152	\$ -	\$ -
Other - primarily meal sales	39,042	435,734	22,827
State sources	67,018	117,320	530,960
Federal sources	<u>2,304,008</u>	<u>1,293,942</u>	<u>1,384,468</u>
Total revenue	2,411,220	1,846,996	1,938,255
Expenditures			
Current			
Salaries	563,779	492,538	576,493
Employee benefits	225,773	178,972	211,359
Purchased services	188,220	187,741	192,300
Supplies and materials	974,040	828,151	878,983
Other expenditures	135,080	142,130	142,130
Capital outlay	<u>25,354</u>	<u>25,000</u>	<u>25,000</u>
Total expenditures	<u>2,112,246</u>	<u>1,854,532</u>	<u>2,026,265</u>
Net change in fund balances	298,974	(7,536)	(88,010)
Fund balances			
Beginning of year	<u>523,335</u>	<u>822,309</u>	<u>814,773</u>
End of year	<u>\$ 822,309</u>	<u>\$ 814,773</u>	<u>\$ 726,763</u>
Fund Balance %	<u>38.9%</u>	<u>43.9%</u>	<u>35.9%</u>

## Community Service Fund – Fund 04

<b>Budget Assumptions</b>
---------------------------

### Revenue

1. Property Taxes – Property taxes are budgeted based on the 2022 Payable 2023 Levy that was approved by the Board of Education on December 12, 2022. 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, 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, independent agreements, and estimates are used for any contracts that are currently in negotiations, anticipated wage increases, and staffing adjustments.
2. Other Costs – Other costs are based on projected supplies, materials and other related costs.

**SPECIAL SCHOOL DISTRICT NO. 6**  
**Community Service Fund**  
**2023-2024**

	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2023-24 <u>Proposed</u>
Revenue			
Local sources			
Property taxes	\$ 597,737	\$ 513,150	\$ 422,611
Investment earnings	1,763	-	-
Other - primarily tuition and fees	685,307	646,316	671,466
State sources	920,525	929,648	900,114
Federal sources	152,584	17,300	17,300
Total revenue	<u>2,357,916</u>	<u>2,106,414</u>	<u>2,011,491</u>
Expenditures			
Current			
Salaries	1,316,241	1,239,864	1,403,339
Employee benefits	512,976	460,711	510,885
Purchased services	190,571	136,194	110,075
Supplies and materials	91,844	57,850	48,650
Other expenditures	1,120	1,270	1,270
Capital outlay	17,741	1,125	2,125
Total expenditures	<u>2,130,493</u>	<u>1,897,014</u>	<u>2,076,344</u>
Net change in fund balances	227,423	209,400	(64,853)
Fund balances			
Beginning of year	<u>321,789</u>	<u>549,212</u>	<u>758,612</u>
End of year	<u>\$ 549,212</u>	<u>\$ 758,612</u>	<u>\$ 693,759</u>
Fund Balance Components			
Community Education Programs	\$ 396,475	\$ 541,629	\$ 451,995
Early Childhood Family Education	52,840	69,863	57,916
School Readiness	37,146	64,877	98,117
Adult Basic Education	62,751	82,243	85,733
Total	<u>\$ 549,212</u>	<u>\$ 758,612</u>	<u>\$ 693,761</u>

## Debt Service Fund – Fund 07

<b>Budget Assumptions</b>
---------------------------

### Revenue

1. Property Taxes – Property taxes are budgeted based on the 2022 Payable 2023 Levy that was approved by the Board of Education on December 12, 2022. 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**  
**2023-2024**

	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2023-24 <u>Proposed</u>
Revenue			
Local sources			
Property taxes	\$ 2,997,174	\$ 3,012,550	\$ 3,251,821
Investment earnings	4,867	76,500	-
Other sources	-	-	-
Total revenue	<u>3,002,041</u>	<u>3,089,050</u>	<u>3,251,821</u>
Expenditures			
Debt Service			
Principal	1,975,000	1,855,000	2,300,000
Interest	1,010,338	1,115,532	1,073,110
Fiscal charges and other	107,861	157,687	6,500
Total expenditures	<u>3,093,199</u>	<u>3,128,219</u>	<u>3,379,610</u>
Other financing sources (uses)			
Bond Proceeds	14,787,044	9,995,187	-
Refunding Bond Payment	(14,685,000)	(9,920,000)	-
Total other financing sources (uses)	<u>102,044</u>	<u>75,187</u>	<u>-</u>
Net change in fund balances	10,886	36,018	(127,789)
Fund balances			
Beginning of year	<u>725,335</u>	<u>736,221</u>	<u>772,239</u>
End of year	<u>\$ 736,221</u>	<u>\$ 772,239</u>	<u>\$ 644,450</u>

# FY24 Adopted Budget

Brady Hoffman  
Director of Finance  
June 12, 2023



# Overview

- General Fund
- Food Service Fund
- Community Service Fund
- Debt Service Fund



# Budget Process

January – Board reviews 2023-24 budget information

Feb-March – Budget recommendations developed

March-April – Board reviews 2023-24 adjustments

April-May – Finance staff prepares 2023-24 budgets

June – Board reviews and approves 2023-24 budgets

# Overall Budget Assumptions

- **Revenue Assumptions:**

- **Basic Formula Allowance** Increase of 4% (\$7,138 per pupil unit) for FY24
  - Increase of 2% for FY25 (FY26 and beyond is attached to inflation with a floor of 2% and a cap of 3%)
- **COVID-19 Federal Relief Funding** has been utilized to offset budget reductions. This is the final year these funds are available which will result in a large revenue decrease for FY25.
- **Special Education Cross-Subsidy Aid** is being increased significantly. The cross-subsidy reduction is increased to 44% from 6.43% for FY24
- **Other Funding Increases:**
  - English Learner Cross Subsidy Aid
  - New Student Support Personnel Aid
  - New Library Aid
  - American Indian Aid



# Overall Budget Assumptions

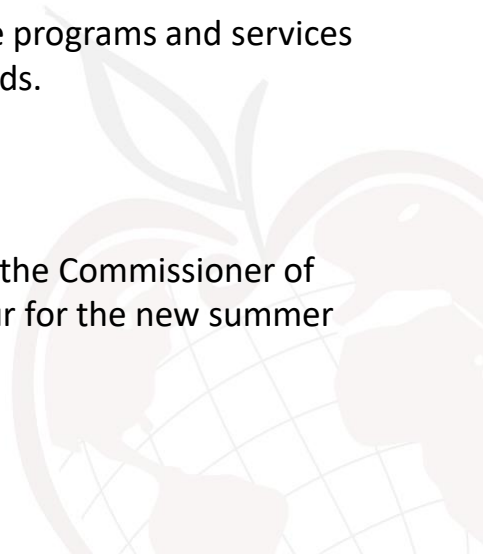
- **Expenditure Assumptions**

- Salary & Benefits - % increases for known settlements and contract changes. Estimates for any unsettled contracts currently in negotiations. Increases for known benefit changes (i.e., TRA)
- Additional academic and student support positions funded through voter approved levy increase and additional compensatory funding.
- Non-salary items – Budgets were held constant to the extent possible. Some programs and services were subject to a larger budget increases due to inflation and market demands.

- **Other Variables**

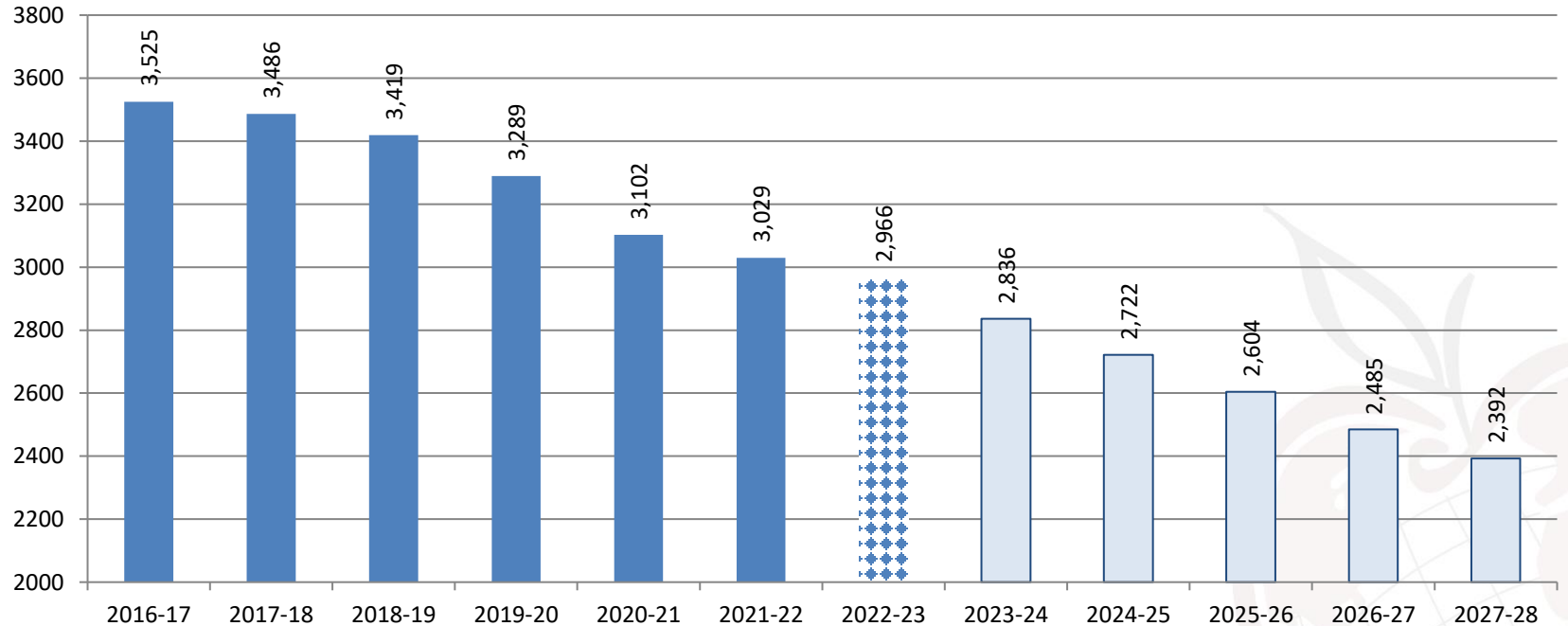
- Unemployment for hourly employees during summer months
  - Aid established but the reimbursement process is to be determined by the Commissioner of Education. It is unknown if this will cover the full cost that we may incur for the new summer unemployment eligibility for hourly school employees

- **Enrollment** – Projecting declining enrollment over the next 5 years

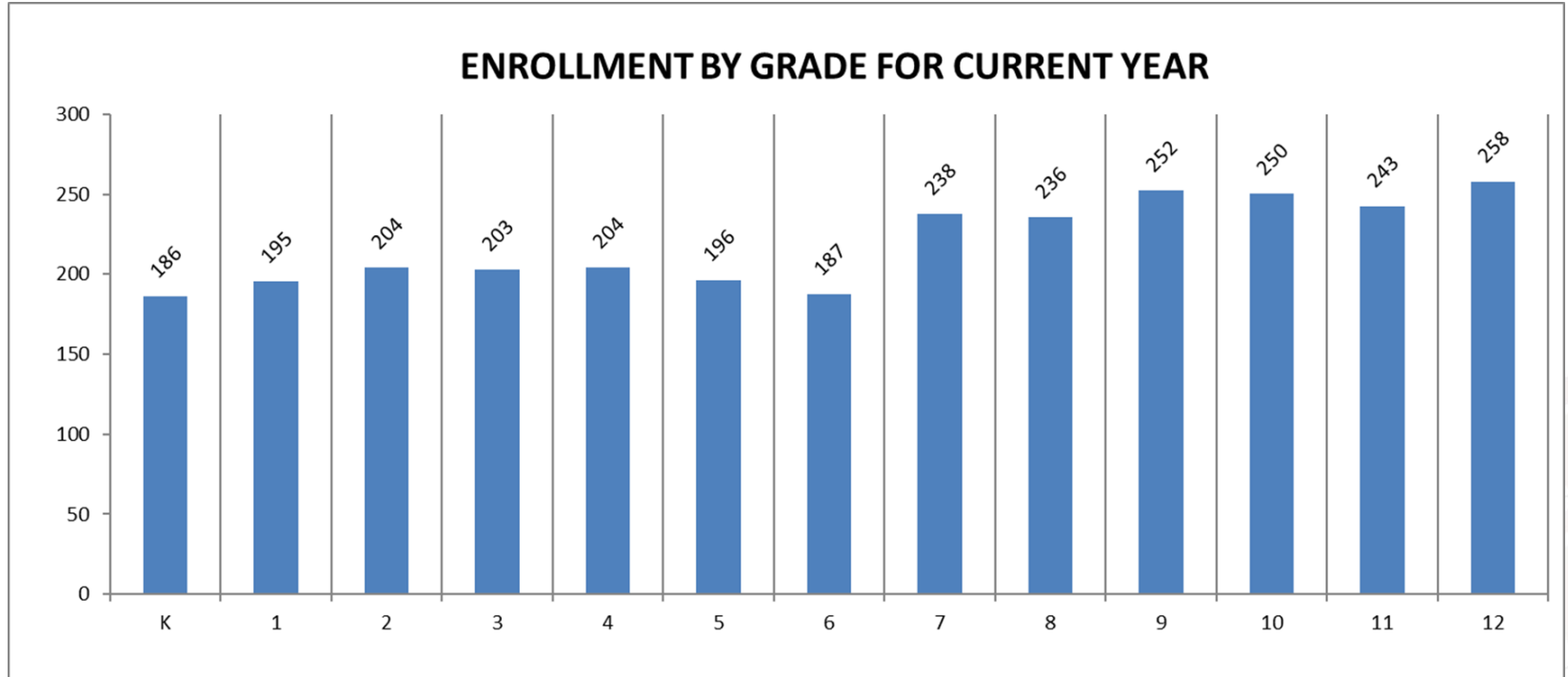


# Enrollment Projection

## ENROLLMENT HISTORY & PROJECTED TOTAL ENROLLMENT



# FY23 Projected ADM's



# General Fund Summary

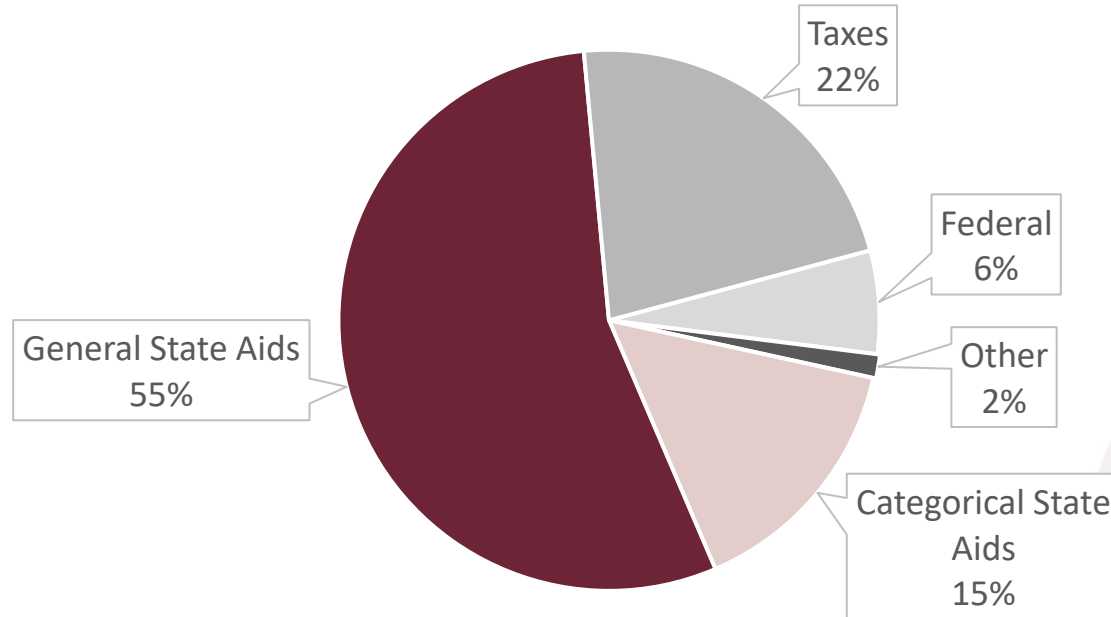
	Actual 2021-22	Revised Budget 2022-23	Proposed Budget 2023-24	Projected 2024-25	Projected 2025-26
Enrollment	3,029	2,966	2,836	2,722	2,604
Total Beginning Fund Balance	\$ 6,140,423	\$ 8,268,596	\$ 8,628,061	\$ 10,959,108	\$ 9,999,037
Revenues	47,732,393	46,495,449	51,856,256	49,263,443	48,770,809
Expenditures	45,604,220	46,135,984	49,525,209	50,223,514	50,931,666
<b>Variance (Revenues - Expenditures)</b>	<b>2,128,173</b>	<b>359,465</b>	<b>2,331,047</b>	<b>(960,071)</b>	<b>(2,160,857)</b>
Total Ending Fund Balance	\$ 8,268,596	\$ 8,628,061	\$ 10,959,108	\$ 9,999,037	\$ 7,838,180
Unassigned Fund Balance %	10.59%	10.04%	13.67%	11.57%	7.16%

# General Fund Proposed Budget

	6/30/2023 Beginning Fund Balance	Adopted Budget		Fund Balance Buildup/(Usage)	6/30/2024 Ending Fund Balance
		2023-24 Revenues	2023-24 Expenditures		
<b>General Fund</b>					
<b>Unassigned</b>	<b>4,634,205</b>	<b>41,342,138</b>	<b>39,206,560</b>	<b>2,135,578</b>	<b>6,769,783</b>
<b>Assigned</b>	<b>983,444</b>	<b>810,670</b>	<b>465,437</b>	<b>345,233</b>	<b>1,328,677</b>
<b>Restricted:</b>					
Student Activities	239,317	175,000	175,000	-	239,317
Gifted & Talented	82,088	40,497	86,870	(46,373)	35,715
Medical Assistance	113,852	100,000	140,000	(40,000)	73,852
Staff Development	101,320	444,720	475,123	(30,403)	70,917
Safe Schools	228,372	102,573	117,300	(14,727)	213,645
Operating Capital	1,125,612	1,223,842	1,270,435	(46,593)	1,079,019
Long-Term Facilities Maintenance	466,000	1,240,091	1,240,091	-	466,000
Capital Projects Levy	367,066	834,135	834,135	-	367,066
Debt Reduction	251,503	28,332	-	28,332	279,835
Flexible Benefits	35,282	200,000	200,000	-	35,282
<b>Total Restricted</b>	<b>3,010,412</b>	<b>9,703,448</b>	<b>9,853,212</b>	<b>(149,764)</b>	<b>2,860,648</b>
<b>Total General Fund</b>	<b>8,628,061</b>	<b>51,856,256</b>	<b>49,525,209</b>	<b>2,331,047</b>	<b>10,959,108</b>
<i>Unrestricted Fund Balance %</i>	<i>12.18%</i>				<i>16.35%</i>
<i>Unassigned Fund Balance %</i>	<i>10.04%</i>				<i>13.67%</i>

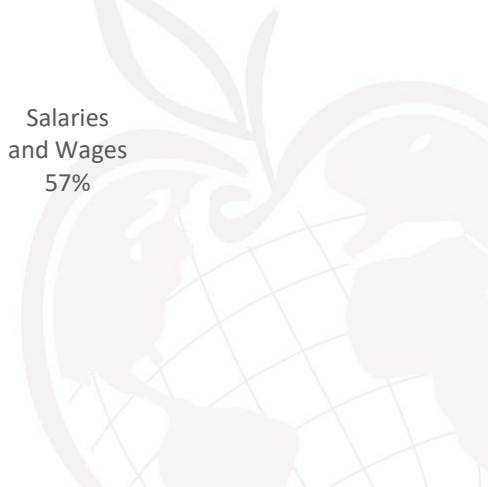
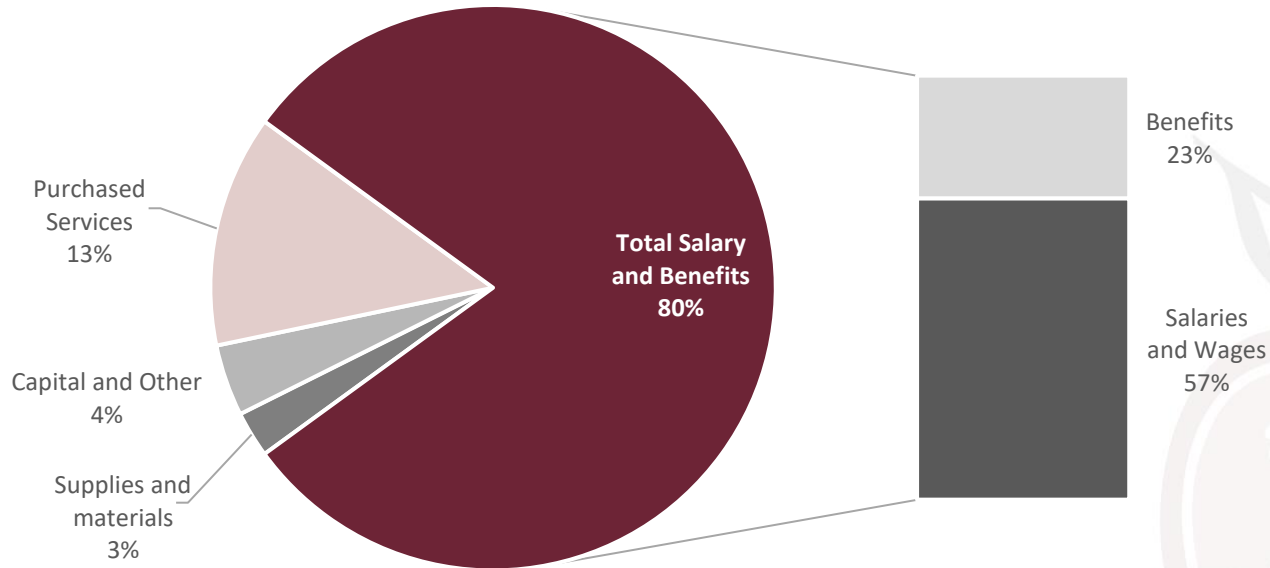
# General Fund Revenue by Source

Total Revenues = \$51,856,256



# General Fund Expense by Type

Total Expenditures = \$49,525,209



# FY24 Budget Update

- Fund 02 – Nutrition Services
  - Free School Meals for Kids – State will provide reimbursement for breakfast and lunch starting July 1, 2023
  - Waiting on MDE to provide clarification on the reimbursement process.
  - Impacts of inflation:
    - Food – 8%
    - Wages – Lagging the market



# FY24 Community Education

- Fee Structure –routine increases for school age care and preschool.
- Adult Basic Education – Funding was held harmless during COVID. The hold harmless is no longer in place for FY24. Based on the current legislation, it appears our revenue will decrease approximately \$20,000, which is better than initially anticipated.
- We were able to retain the SAC disabled levy funds from COVID which has helped provide a much-needed fund balance cushion as we continue to bring programs back post-COVID.



# FY24 – Debt Service

- The debt service fund accounts for the revenues and expenditures for the school district's outstanding bonded indebtedness
- The district is required to levy 105% of the scheduled bond principal and interest payments
- As the fund balance accumulates over time, there is a debt excess fund balance calculation performed by MDE that will reduce future tax levies and return those funds to our taxpayers



# Other Funds Summary

	6/30/2023 Beginning Fund Balance	Adopted Budget		Fund Balance Buildup/(Usage)	6/30/2024 Ending Fund Balance
		2023-24 Revenues	2023-24 Expenditures		
<b>General Fund</b>	<b>8,628,061</b>	<b>51,856,256</b>	<b>49,525,209</b>	<b>2,331,047</b>	<b>10,959,108</b>
<b>Food Service</b>	<b>814,773</b>	<b>1,938,255</b>	<b>2,026,265</b>	<b>(88,010)</b>	<b>726,763</b>
<b>Community Education Restricted:</b>					
Regular Community Education	541,018	1,036,300	1,125,936	(89,636)	451,382
Early Childhood Family Education	69,863	272,983	284,930	(11,947)	57,916
School Readiness	64,877	295,208	261,968	33,240	98,117
Adult Basic Education	82,243	382,000	378,510	3,490	85,733
Restricted for Community Education	612	25,000	25,000	-	612
<b>Total Community Education</b>	<b>758,612</b>	<b>2,011,491</b>	<b>2,076,344</b>	<b>(64,853)</b>	<b>693,759</b>
<b>Debt Service</b>	<b>772,239</b>	<b>3,251,821</b>	<b>3,379,610</b>	<b>(127,789)</b>	<b>644,450</b>
<b>Total All Funds</b>	<b>10,973,685</b>	<b>59,057,823</b>	<b>57,007,428</b>	<b>2,050,395</b>	<b>13,024,080</b>

# Next Steps

- June 26 - School Board approval of 2023-24 Budgets





# SOUTH ST. PAUL PUBLIC SCHOOLS

## School Board Agenda Item

**Meeting Date:** Monday, June 12, 2023

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

**Action Requested:** Approval

**Attachment:** None.

<b>Topic:</b> School Board Candidate Interviews
<b>Presenter(s):</b> Dr. Brian Zambreno, Superintendent
<p><b>Background:</b></p> <p>At the May 8 committee-of-the-whole meeting, the School Board engaged in conversation on the timeline and process for an appointment that would fill the current School Board vacancy. The Board determined they would open up an application process for two weeks and then conduct interviews to select someone to serve on the Board until a new member is elected at the special election in November of 2023. The member elected in November of 2023, will then fill the remainder of Director Beermann’s term which expires in January of 2027.</p> <p>The Board opened a two-week application period on Tuesday, May 8 that officially closed on May 23, 2023. Three applications were received. At their meeting on Monday evening, the School Board will approve scheduling a special meeting on Thursday, June 22 to conduct the interviews with those three candidates.</p>
<p><b>Recommendation:</b></p> <p>Approve scheduling a special meeting for School Board candidate interviews on Thursday, June 22, 2023 at 5:00 PM in the District Office Conference Room.</p>
<p><b>Alternatives:</b></p> <p>Do not approve and direct administration with next steps.</p>



## SOUTH ST. PAUL PUBLIC SCHOOLS

### School Board Agenda Item

**Meeting Date:** June 12, 2023

**Place on Agenda:** Committee-of-the-Whole

**Action Requested:** None. Discussion Only.

**Attachment:** None

<b>Topic:</b> Committee Updates
<b>Presenter(s):</b> School Board Members
<b>Background:</b>  School Board members will provide an update for the following committees that they serve on: <ul style="list-style-type: none"><li>• District 917</li><li>• Association for Metropolitan School Districts (AMSD)</li><li>• Community Education</li><li>• SSP Educational Foundation</li><li>• Finance, Facilities and Long-Range Planning</li><li>• Local Issues</li><li>• SSP Open Foundation</li><li>• District Policy</li><li>• District Community Engagement and Public Relations</li><li>• District Superintendent/Executive</li></ul>
<b>Recommendation:</b>  N/A
<b>Alternatives:</b>  N/A