

Independent School District 507 Regular
School Board Meeting
Wednesday, December 11, 2024 6:15 PM

1 Pine St, Nicollet, MN 56074, Community
Room
1 Pine St
Nicollet, MN 56074

Join Zoom Meeting

<https://us02web.zoom.us/j/8658971046?pwd=UTljNktqanFoMVhwYzNRTUtFNDkzQT09>

Meeting ID: 865 897 1046

Passcode: 136511

Agenda

{{Name: Agenda Item Name}}

1. CALL TO ORDER
2. ROLL CALL
3. VISITOR COMMENTS
The school board meeting is a meeting in the public, not a public meeting. Nicollet School Board Policy provides that persons who wish to have a subject discussed at a public school board meeting are encouraged to notify the superintendent's office in advance of the school board meeting. The school board chair will recognize one speaker at a time and will rule out of order other speakers who are not recognized, violations of data privacy, or inappropriate comments.
4. APPROVAL OF AGENDA
5. REPORTS AND PRESENTATION
 - 5.a. Superintendent's Report 3
 - 5.b. Principal's Report 4
 - 5.c. Student Representative's Report
 - 5.d. Board Committees' Reports
6. CONSENT AGENDA
 - 6.a. Approval of Minutes 6
 - 6.b. Approval of Monthly Finance 8
 - 6.c. Approval of Personnel 12

7. TRUTH AND TAXATION INFORMATION/PAYABLE 2025 LEVY
The Superintendent recommends approving the payable 2025 levy in the amount of \$1,325,586.93. This represents a 10% decrease compared to the 2024 levy.

13

8. ADJOURNMENT

12/9/2024 Superintendents Notes:

- i. Tonight is our last meeting for Mike Slater and Nick Thom. Thank you for your service and dedication to our school and kids.
- ii. The MSBA Leadership Conference is January 16 and 17. All Board members and Robin are registered for the conference. There is an early bird conference for new Board members beginning 6:00 pm on January 14 and running through the day on January 15. Let Robin know if you would like to be registered for that conference as well. Hotel accommodations have been made for each Board member January 15 and 16.
- iii. The District will continue with the current health carrier (PIEP). We will enter into a four year plan established by PIEP.

Principal Board Report: December 2024

<p>School Community Engagement</p>	<ul style="list-style-type: none"> ● PBIS - ● NHS - ● Pride Ambassadors - ● FFA - ● PE Events - ● Knowledge Bowl - 12/3 event ● Math Masters -
<p>Home and School Community Engagement</p>	<p>Choose To Be Nice Recognition Breakfast: We had our November recognition breakfast to celebrate the 9 students who were chosen by their peers as students who model the behaviors of ACCEPTANCE. Parents and high school ambassadors joined us to recognize and celebrate our elementary students.</p> <p>Holiday Movie Family Night: December 13th 6:30 pm</p>
<p>Student Engagement</p>	<p>Choose To Be Nice (k-6): Acceptance</p> <p>Advisory-7 Mindsets (7-12): 7th and 8th grade Advisories, along with Ms Byrd, are planning a community-building day for December 20th to both celebrate the work of our Middle school students and practice the values of the 7 mindsets program. We are excited to offer engaging activities that will support growth and community building within and between grades 7 and 8.</p>
<p>Staff Development and Early Release</p>	<p>Staff Development Plan 2024-2025 Focus Areas</p> <ol style="list-style-type: none"> 1. Student Engagement / Improvement 2. Purposeful Instruction: Professional Learning Communities (PLC) Multi-Tiered System of Support (MTSS) 3. Positive Connections <p>Professional Development Series for Teachers: December 9 was our first of five scheduled professional development sessions focused on learning more about students who experience neurodiversity, with a specific focus on the Autism Spectrum. Teachers are learning general information and specific strategies that can be used to ensure success with students.</p>

	<p>READ Act</p> <p>READ Act Update:</p> <ul style="list-style-type: none"> • We are continuing to intervene with students who did not meet the fall benchmark in Reading according to the FAST assessments. Students are being progress monitored regularly and parents were updated on progress at conferences. We will assess again in late January. • Teachers continue to progress through the READ Act mandated training. All K-6 and Special Education teachers have, at minimum, completed the 2nd required live session and have just 1 more live session remaining which needs to be completed by July 1, 2025.
<p>Being There Experiences (Field Trips) & Activities</p>	<p>January 31st: 5th and 6th grade ski trip</p>
<p>Upcoming Events</p> <p>Band/choir</p> <p>Elementary Concert</p>	<p>Holiday Spirit Week Dec 16-20: activities organized by student council</p> <p>JH and SH Band concert was held on Dec. 6th ~JH and SH Choir Concert will be held on Dec. 17th</p> <p>The Elementary Christmas Program will be Dec. 19th @ 12:30-2:45</p>

Independent School District 507 Regular
School Board Meeting
Wednesday, November 13, 2024 6:00 PM
Central

1 Pine St, Nicollet, MN 56074, Community
Room
1 Pine St
Nicollet, MN 56074

Ashley Black: Present
Adam Erickson: Present
Jill Martens: Present
Scot Osborne: Present
Mike Slater: Present
Nick Thom: Present
Present: 6.

1. CALL TO ORDER

2. ROLL CALL

3. VISITOR COMMENTS

Madson Family once again commented on land detachment from discitct.

4. APPROVAL OF AGENDA

Move to accept the Agenda as presented. This motion, made by Scot Osborne and seconded by Mike Slater, Carried.

Ashley Black: Yea, Adam Erickson: Yea, Jill Martens: Yea, Scot Osborne: Yea, Mike Slater: Yea, Nick Thom: Yea
Yea: 6, Nay: 0

5. REPORTS AND PRESENTATION

5.a. Superintendent's Report

5.b. Principal's Report

5.c. Student Representative's Report

5.d. Board Committees' Reports

6. CONSENT AGENDA

Move to accept the Consent Agenda as presented. This motion, made by Jill Martens and seconded by Ashley Black, Carried.

Ashley Black: Yea, Adam Erickson: Yea, Jill Martens: Yea, Scot Osborne: Yea, Mike Slater: Yea, Nick Thom: Yea
Yea: 6, Nay: 0

6.a. Approval of Minutes

6.b. Approval of Bills in the amount of \$

6.c. Approval of Personnel Items

6.d. Accept Donations

The tools that are being donated from The Home Depot are at value of approx. 2500\$.

7. Detachment from District Decision

Motion to approve the resolution land detachment form school district. This motion, made by Ashley Black and seconded by Nick Thom, Failed.

Adam Erickson: Nay, Jill Martens: Nay, Scot Osborne: Nay, Mike Slater: Nay, Ashley Black: Yea, Nick Thom: Yea

Yea: 2, Nay: 4

Ashley Black: Yea, Nick Thom: Yea

8. APPROVE RESOLUTION CANVASSING RETURNS OF VOTES OF SCHOOL DISTRICT

Motion to approve as stated. This motion, made by Scot Osborne and seconded by Mike Slater, Carried.

Ashley Black: Yea, Adam Erickson: Yea, Jill Martens: Yea, Scot Osborne: Yea, Mike Slater: Yea, Nick Thom: Yea

Yea: 6, Nay: 0

9. ADJOURNMENT

Move to adjourn @ 6:42pm. This motion, made by Adam Erickson and seconded by Mike Slater, Carried.

Ashley Black: Yea, Adam Erickson: Yea, Jill Martens: Yea, Scot Osborne: Yea, Mike Slater: Yea, Nick Thom: Yea

Yea: 6, Nay: 0

Nicollet Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
NSBG		51617		Wire	1 3279		AVIBEN		Yes	No	Yes	11/01/2024	(69.18)
NSBG		51714		Wire	1 3279		AVIBEN		Yes	No	Yes	11/01/2024	(69.18)
NSBG		51769		Wire	1 3279		AVIBEN		Yes	No	Yes	11/01/2024	(69.18)
NSBG		51800		Wire	1 06742		MN DEPARTMENT OF REVENUE		No	No	No	11/01/2024	467.00
NSBG		51832		Wire	1 3433		VERIZON WIRELESS		No	No	No	11/08/2024	70.02
NSBG		51864		Wire	1 01152		INTERNAL REVENUE SERVICE		No	No	No	11/08/2024	2,058.44
NSBG		51865		Wire	1 01234		TEACHERS RETIREMENT ASSN		No	No	No	11/08/2024	505.71
NSBG		51866		Wire	1 06742		MN DEPARTMENT OF REVENUE		No	No	No	11/08/2024	286.27
NSBG		51895		Wire	1 1829		XCEL ENERGY		No	No	No	11/22/2024	2,918.33
NSBG		51920		Check	1 01674		NICOLLET EDUCATION ASSOCIATION		Yes	No	Yes	11/20/2024	2,535.12
NSBG		51920		Check	1 01674		NICOLLET EDUCATION ASSOCIATION		Yes	No	Yes	11/26/2024	(2,535.12)
NSBG		51944		Wire	1 00245		PROGROWTH BANK FOR CASH		No	No	No	11/29/2024	69.78
NSBG		51945		Wire	1 4336		TUITION EXPRESS		No	No	No	11/29/2024	897.98
NSBG		51946		Wire	1 4263		REVTRACK		No	No	No	11/29/2024	196.43
NSBG		51947		Wire	1 01152		INTERNAL REVENUE SERVICE		No	No	No	11/05/2024	28,072.84
NSBG		51948		Wire	1 01231		PUBLIC EMPLOYEES RETIREMENT		No	No	No	11/05/2024	6,314.80
NSBG		51949		Wire	1 01234		TEACHERS RETIREMENT ASSN		No	No	No	11/05/2024	13,382.27
NSBG		51950		Wire	1 06742		MN DEPARTMENT OF REVENUE		No	No	No	11/05/2024	4,938.68
NSBG		51951		Wire	1 3010		FURTHER		No	No	No	11/05/2024	1,487.19
NSBG		51952		Wire	1 3279		AVIBEN		No	No	No	11/05/2024	2,817.52
NSBG		51953		Wire	1 5267		BPAS		No	No	No	11/05/2024	408.34
NSBG		51954		Wire	1 01152		INTERNAL REVENUE SERVICE		No	No	No	11/20/2024	28,151.14
NSBG		51955		Wire	1 01231		PUBLIC EMPLOYEES RETIREMENT		No	No	No	11/20/2024	6,194.94
NSBG		51956		Wire	1 01234		TEACHERS RETIREMENT ASSN		No	No	No	11/20/2024	13,570.72
NSBG		51957		Wire	1 06742		MN DEPARTMENT OF REVENUE		No	No	No	11/20/2024	4,933.44
NSBG		51958		Wire	1 3010		FURTHER		No	No	No	11/20/2024	1,487.19
NSBG		51959		Wire	1 3279		AVIBEN		No	No	No	11/20/2024	3,393.72
NSBG		51960		Wire	1 5267		BPAS		No	No	No	11/20/2024	408.34
NSBG		51961		Wire	1 3719		MN PEIP		No	No	No	11/20/2024	42,128.12
NSBG		51814	78069	Check	1 4664		ALLINA HEALTH-NEW ULM SPORTS ME	C Corporation	Yes	No	No	11/01/2024	656.00
NSBG		51809	78070	Check	1 3573		BIMBO BAKERIES USA		Yes	No	No	11/01/2024	171.48
NSBG		51808	78071	Check	1 1756		C & S SUPPLY CO., INC.		Yes	No	No	11/01/2024	74.85
NSBG		51804	78072	Check	1 07124		CAPITAL ONE (WALMART)		Yes	No	No	11/01/2024	657.57
NSBG		51805	78073	Check	1 07230		CENTERPOINT		Yes	No	No	11/01/2024	648.95
NSBG		51811	78074	Check	1 4078	1099	CONSOLIDATED COMMUNICATIONS		Yes	No	No	11/01/2024	1,899.62
NSBG		51810	78075	Check	1 3935		CREATIVE AD SOLUTIONS, INC.		Yes	No	No	11/01/2024	30.56
NSBG		51803	78076	Check	1 07097		MCKINLEY, BECKY		Yes	No	No	11/01/2024	491.91
NSBG		51807	78077	Check	1 1319		MENARDS		Yes	No	No	11/01/2024	122.59
NSBG		51813	78078	Check	1 4527		PERFORMANCE FOODSERVICE - MAR		Yes	No	No	11/01/2024	2,565.76

Nicollet Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
NSBG		51816	78079	Check	1	5254	POLKA DOT DAIRY		Yes	No	No	11/01/2024	1,111.36
NSBG		51802	78080	Check	1	00187	REGION V COMPUTER SERVICES		Yes	No	No	11/01/2024	3,793.75
NSBG		51806	78081	Check	1	08229	RENAISSANCE LEARNING, INC.		Yes	No	No	11/01/2024	2,095.50
NSBG		51812	78082	Check	1	4286	SYSCO WESTERN MINNESOTA, INC.	C Corporation	Yes	No	No	11/01/2024	533.84
NSBG		51815	78083	Check	1	4945	VESTIS		Yes	No	No	11/01/2024	89.48
NSBG		51801	78084	Check	1	00046	ZINS IMPLEMENT, INC		Yes	No	No	11/01/2024	679.49
NSBG		51817	78085	Check	1	3279	AVIBEN		Yes	No	No	11/01/2024	69.18
NSBG		51818	78086	Check	1	3279	AVIBEN		Yes	No	No	11/01/2024	69.18
NSBG		51819	78087	Check	1	3279	AVIBEN		Yes	No	No	11/01/2024	69.18
NSBG		51840	78088	Check	1	3145	AMAZON CAPITAL SERVICES		Yes	No	No	11/08/2024	1,422.83
NSBG		51849	78089	Check	1	4569	BERNAU, JAMES		Yes	No	No	11/08/2024	144.70
NSBG		51860	78090	Check	1	5296	CHALKY CHICS C/O NICOLE TISH	Ind/Sole Proprietor	Yes	No	No	11/08/2024	620.00
NSBG		51862	78091	Check	1	5372	COLUMN SOFTWARE PBC		Yes	No	No	11/08/2024	256.86
NSBG		51859	78092	Check	1	5276	COURRIER, ROBIN		Yes	No	No	11/08/2024	111.90
NSBG		51850	78093	Check	1	4882	DEFAULT PUBLISHING, INC.		Yes	No	No	11/08/2024	623.44
NSBG		51861	78094	Check	1	5371	DOLLAR GENERAL - REGIONS 410526		Yes	No	No	11/08/2024	9.75
NSBG		51843	78095	Check	1	3234	HENDRYCK'S BUS CO		Yes	No	No	11/08/2024	9,416.09
NSBG		51858	78096	Check	1	5257	HOLICKY, KRIS		Yes	No	No	11/08/2024	167.98
NSBG		51841	78097	Check	1	3154	INNOVATIVE OFFICE SOLUTIONS		Yes	No	No	11/08/2024	56.53
NSBG		51835	78098	Check	1	00403	JOURNAL		Yes	No	No	11/08/2024	240.00
NSBG		51852	78099	Check	1	4908	KING, EMMELYN		Yes	No	No	11/08/2024	176.46
NSBG		51848	78100	Check	1	4451	LOFFLER COMPANIES		Yes	No	No	11/08/2024	480.00
NSBG		51857	78101	Check	1	5141	LOFFLER COMPANIES, INC		Yes	No	No	11/08/2024	663.92
NSBG		51853	78102	Check	1	4931	MANKATO BEARING COMPANY		Yes	No	No	11/08/2024	18.81
NSBG		51842	78103	Check	1	3162	MCDOWELL AGENCY, INC.		Yes	No	No	11/08/2024	82.50
NSBG		51838	78104	Check	1	07097	MCKINLEY, BECKY		Yes	No	No	11/08/2024	9,330.60
NSBG		51839	78105	Check	1	1319	MENARDS		Yes	No	No	11/08/2024	103.02
NSBG		51854	78106	Check	1	4975	MIDWEST REFRIGERATION AND HEAT		Yes	No	No	11/08/2024	5,440.66
NSBG		51836	78107	Check	1	01131	MINNESOTA VALLEY EDUCATION DISTI		Yes	No	No	11/08/2024	9,516.55
NSBG		51846	78108	Check	1	4361	OTTO BUS COMPANY, LLC	Partnership	Yes	No	No	11/08/2024	9,757.99
NSBG		51863	78109	Check	1	5373	PODRATZ, HANNAH		Yes	No	No	11/08/2024	107.79
NSBG		51844	78110	Check	1	3884	QUADE, JACOB		Yes	No	No	11/08/2024	2,025.00
NSBG		51837	78111	Check	1	02421	QUILL CORPORATION		Yes	No	No	11/08/2024	43.18
NSBG		51834	78112	Check	1	00271	RUDENICK BUS SERVICE, LLC		Yes	No	No	11/08/2024	9,855.43
NSBG		51856	78113	Check	1	5011	SIBLEY EAST FFA		Yes	No	No	11/08/2024	180.00
NSBG		51851	78114	Check	1	4891	ST. PETER LUMBER COMPANY		Yes	No	No	11/08/2024	6,519.35
NSBG		51845	78115	Check	1	4286	SYSCO WESTERN MINNESOTA, INC.	C Corporation	Yes	No	No	11/08/2024	4,922.83
NSBG		51855	78116	Check	1	4989	TISH, NICOLE		Yes	No	No	11/08/2024	108.36
NSBG		51847	78117	Check	1	4408	WEST SIDE TRANSPORTATION LLC	LLC - Partnership	Yes	No	No	11/08/2024	4,556.68

Nicollet Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
NSBG		51833	78118	Check	1	00046	ZINS IMPLEMENT, INC		Yes	No	No	11/08/2024	462.86
NSBG		51867	78119	Check	1	5084	SQUARE KONSTRUKTION	Ind/Sole Proprietor	Yes	No	No	11/08/2024	7,480.00
NSBG		51878	78120	Check	1	3145	AMAZON CAPITAL SERVICES		Yes	No	No	11/15/2024	71.24
NSBG		51880	78121	Check	1	3573	BIMBO BAKERIES USA	C Corporation	Yes	No	No	11/15/2024	137.76
NSBG		51871	78122	Check	1	00059	CITY OF NICOLLET		Yes	No	No	11/15/2024	776.43
NSBG		51874	78123	Check	1	02652	CRYSTAL VALLEY COOP		Yes	No	No	11/15/2024	263.22
NSBG		51890	78124	Check	1	5160	ENTER, JOY	Ind/Sole Proprietor	Yes	No	No	11/15/2024	187.40
NSBG		51887	78125	Check	1	4733	FREEDOM SECURITY AND SURVEILLAN	LLC - Partnership	Yes	No	No	11/15/2024	2,877.18
NSBG		51876	78126	Check	1	2209	GREEN CARE		Yes	No	No	11/15/2024	169.00
NSBG		51884	78127	Check	1	4386	HYVEE ACCOUNTS RECEIVABLE		Yes	No	No	11/15/2024	2,827.90
NSBG		51877	78128	Check	1	3129	JM PROMOTIONS		Yes	No	No	11/15/2024	712.50
NSBG		51872	78129	Check	1	00403	JOURNAL		Yes	No	No	11/15/2024	33.00
NSBG		51893	78130	Check	1	5374	LAKES GAS		Yes	No	No	11/15/2024	88.07
NSBG		51879	78131	Check	1	3410	LJP ENTERPRISES WASTE & RECYCL		Yes	No	No	11/15/2024	677.53
NSBG		51885	78132	Check	1	4451	LOFFLER COMPANIES		Yes	No	No	11/15/2024	26.61
NSBG		51873	78133	Check	1	01131	MINNESOTA VALLEY EDUCATION DISTI		Yes	No	No	11/15/2024	27,409.83
NSBG		51875	78134	Check	1	07009	MUSIC MART, THE		Yes	No	No	11/15/2024	107.98
NSBG		51881	78135	Check	1	3901	NICKEL TRANSPORTATION, INC.		Yes	No	No	11/15/2024	15,707.12
NSBG		51883	78136	Check	1	4361	OTTO BUS COMPANY, LLC	Partnership	Yes	No	No	11/15/2024	324.75
NSBG		51894	78137	Check	1	5375	OTTO, BRENT		Yes	No	No	11/15/2024	250.00
NSBG		51886	78138	Check	1	4527	PERFORMANCE FOODSERVICE - MAR		Yes	No	No	11/15/2024	5,735.26
NSBG		51891	78139	Check	1	5254	POLKA DOT DAIRY		Yes	No	No	11/15/2024	538.18
NSBG		51889	78140	Check	1	5159	REINHART, STACY	Ind/Sole Proprietor	Yes	No	No	11/15/2024	545.27
NSBG		51868	78141	Check	1	00020	SCHWICKERT'S TECTA LLC		Yes	No	No	11/15/2024	2,000.14
NSBG		51870	78142	Check	1	00053	SOUTH CENTRAL SERVICE COOPERAT		Yes	No	No	11/15/2024	1,131.00
NSBG		51882	78143	Check	1	4286	SYSCO WESTERN MINNESOTA, INC.	C Corporation	Yes	No	No	11/15/2024	648.07
NSBG		51888	78144	Check	1	4945	VESTIS		Yes	No	No	11/15/2024	89.48
NSBG		51892	78145	Check	1	5357	VISA		Yes	No	No	11/15/2024	1,939.17
NSBG		51869	78146	Check	1	00046	ZINS IMPLEMENT, INC		Yes	No	No	11/15/2024	89.31
NSBG		51903	78147	Check	1	2509	A+SECURITY, INC.		Yes	No	No	11/22/2024	209.85
NSBG		51900	78148	Check	1	1846	A-1 KEY CITY LOCKSMITHS, INC.		Yes	No	No	11/22/2024	52.50
NSBG		51914	78149	Check	1	4677	ALLINA HEALTH SYSTEM		Yes	No	No	11/22/2024	110.00
NSBG		51905	78150	Check	1	3279	AVIBEN		Yes	No	No	11/22/2024	69.18
NSBG		51906	78151	Check	1	3573	BIMBO BAKERIES USA	C Corporation	Yes	No	No	11/22/2024	147.90
NSBG		51898	78152	Check	1	07230	CENTERPOINT		Yes	No	No	11/22/2024	523.95
NSBG		51908	78153	Check	1	3935	CREATIVE AD SOLUTIONS, INC.		Yes	No	No	11/22/2024	30.56
NSBG		51912	78154	Check	1	4404	D & K POWDER COATING		Yes	No	No	11/22/2024	600.00
NSBG		51902	78155	Check	1	2397	FOND DU LAC TRIBAL & COMM. COL		Yes	No	No	11/22/2024	18,000.00
NSBG		51910	78156	Check	1	4181	LUKES, CHRIS		Yes	No	No	11/22/2024	26.72

Nicollet Public Schools Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Print	Recon	Void	Pay/Void Date	Amount
NSBG		51907	78157	Check	1 3812		MATHESON TRI-GAS, INC		Yes	No	No	11/22/2024	796.67
NSBG		51899	78158	Check	1 1319		MENARDS		Yes	No	No	11/22/2024	165.17
NSBG		51897	78159	Check	1 01131		MINNESOTA VALLEY EDUCATION DISTI		Yes	No	No	11/22/2024	9,516.55
NSBG		51913	78160	Check	1 4527		PERFORMANCE FOODSERVICE - MAR		Yes	No	No	11/22/2024	2,372.99
NSBG		51917	78161	Check	1 5254		POLKA DOT DAIRY		Yes	No	No	11/22/2024	1,263.68
NSBG		51901	78162	Check	1 1954		PRINTWEAR GRAPHICS INC.		Yes	No	No	11/22/2024	768.00
NSBG		51904	78163	Check	1 2731		SCAN AIR FILTER, INC.		Yes	No	No	11/22/2024	69.94
NSBG		51909	78164	Check	1 3947		SHRED RIGHT		Yes	No	No	11/22/2024	58.91
NSBG		51918	78165	Check	1 5376		SLATER, MIKE		Yes	No	No	11/22/2024	88.13
NSBG		51896	78166	Check	1 00053		SOUTH CENTRAL SERVICE COOPERAT		Yes	No	No	11/22/2024	535.50
NSBG		51915	78167	Check	1 4745		SPS COMPANIES, INC.		Yes	No	No	11/22/2024	119.56
NSBG		51916	78168	Check	1 4891		ST. PETER LUMBER COMPANY		Yes	No	No	11/22/2024	208.92
NSBG		51911	78169	Check	1 4286		SYSCO WESTERN MINNESOTA, INC. C Corporation		Yes	No	No	11/22/2024	7,255.19
NSBG		51919	78170	Check	1 4975		MIDWEST REFRIGERATION AND HEAT		Yes	No	No	11/22/2024	1,030.00
NSBG		51921	78171	Check	1 01674		NICOLLET EDUCATION ASSOCIATION		Yes	No	No	11/26/2024	2,535.12

Bank Total: \$377,602.38

Report Total: \$377,602.38

**NICOLLET PUBLIC SCHOOL
Independent School District 507**

**2024 PAYABLE 2025
PROPERTY TAX HEARING**

**For the school budget year
July 1, 2024 – June 30, 2025**

Prepared by:

Robin Courrier, Superintendent

Jim Freihammer, Business Manager

Michael Hoheisel, Managing Director, R.W. Baird & Co.

REQUIREMENTS OF THE TRUTH IN TAXATION HEARING

- The 2024 Pay 2025 Proposed Property Tax Levy
 - Proposed Changes
 - Specific Purposes for Changes
- Current Year Budget
 - Distribution of Revenues by Revenue Source
 - Spending by Program Area
- Public Comments and Questions

Minnesota Statute 275.065

School District Levy and School District Funds

School District Levy

- Taxes levied in the fall of 2024 are payable and collected in 2025
- District Revenue for 2025-2026 school year
- Fiscal year 2026

School District Funds

General Fund Levy

- A. Based on student enrollment

Community Education Fund Levy

- A. Based on the population of the District
 1. Includes basic community education revenue, youth services and after school revenue
 2. Early childhood family education levy is based on number of children under 5 years of age in district

School District Levy and School District Funds

School District Funds (continued)

Debt Service Fund Levy

- A. Based on annual debt retirement schedules
 - 1. Annual levy is what is needed to pay principal and interest payments of bonded debt plus 5%
 - 2. A calculation is done annually by the Minnesota Department of Education to determine level of fund balance
 - a. If over cap of 5% a levy reduction will be made to bring debt fund balance to the 5% over levy requirement
 - 3. Debt Service Fund may be composed of voter-approved bonds, as well as non-voter approved bonds such as abatement bonds, alternative facilities bonds, capital equipment notes, capital facilities bonds and long-term facilities maintenance bonds



How will your payable 2025 School Taxes be spent?

General Fund	Percent
Provides funding for district regular and special education instructional programs including but not limited to support services, transportation, instructional, athletic, and operational equipment, technology, building maintenance, etc.	46.56%
Community Education Fund	
Funding for Community Education programs Early Childhood Family Education and School Readiness	3.27%
Debt Service Fund	
Levy for repayment of principal and interest on District debt	50.17%
Total Levy before credits and exclusions:	100.00%

The School District Levy is changing by

$\$(147,271.94)$

Or

$(10.00)\%$

Source: MDE Levy Limitation and Certification Report for taxes payable 2025 (page 30 of 39)



SCHOOL DISTRICT BUDGET

**CURRENT SCHOOL YEAR
2024-2025**



ISD 507 - NICOLLET PUBLIC SCHOOL

FISCAL YEAR 2024-2025

COMPOSITE BUDGET

REVENUES						
	GENERAL FUND	FOOD SERVICE FUND	COMM. ED. FUND	DEBT FUND	CUSTODIAL (TRUST)	TOTALS
	FUND 01	FUND 02	FUND 04	FUND 07	FUND 08	
Local Property Tax Levies	\$792,305		\$37,342	\$642,944		\$1,472,591
Other Local / County Rev.	131,761	154,429	645,286		1,450	932,926
Interest on Investments	4,000	50	50	500	50	4,650
State of Minnesota	4,083,202	151,894	54,295	6,335		4,295,726
Federal Government Transfers	108,987	97,621				206,608
Sales / Conv. of Assets						0
Totals	\$5,120,255	\$403,994	\$736,973	\$649,779	\$1,500	\$6,912,501

EXPENSES						
	GENERAL FUND	FOOD SERVICE FUND	COMM. ED. FUND	DEBT FUND	CUSTODIAL (TRUST)	TOTALS
	FUND 01	FUND 02	FUND 04	FUND 07	FUND 08	
Wages and Salaries	\$2,478,939	\$70,082	\$473,452			\$3,022,473
Employee Benefits	753,156	35,512	84,543			873,211
Purchased Services	1,581,231	23,600	68,635			1,673,466
Supplies	211,061	214,265	48,698			474,024
Capital Expenditures	19,180	1,000	1			20,181
Debt				676,452		676,452
Other	37,872	1,456	2,090		1,000	42,418
Transfers						0
Totals	\$5,081,439	\$345,915	\$677,419	\$676,452	\$1,000	\$6,782,225

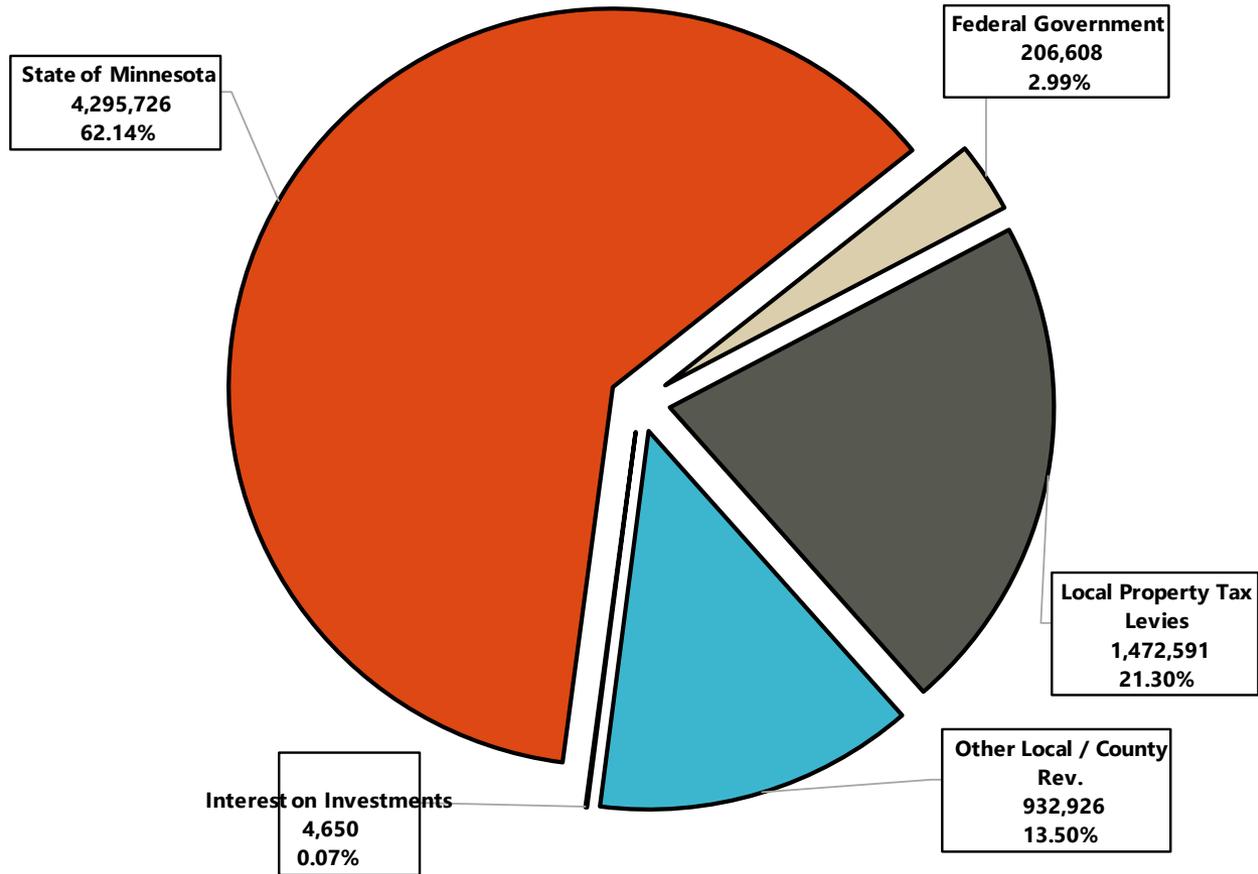
Difference	\$38,816	\$58,079	\$59,554	(\$26,673)	\$500	\$130,276
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ISD 507 - NICOLLET PUBLIC SCHOOL

FISCAL YEAR 2024-2025

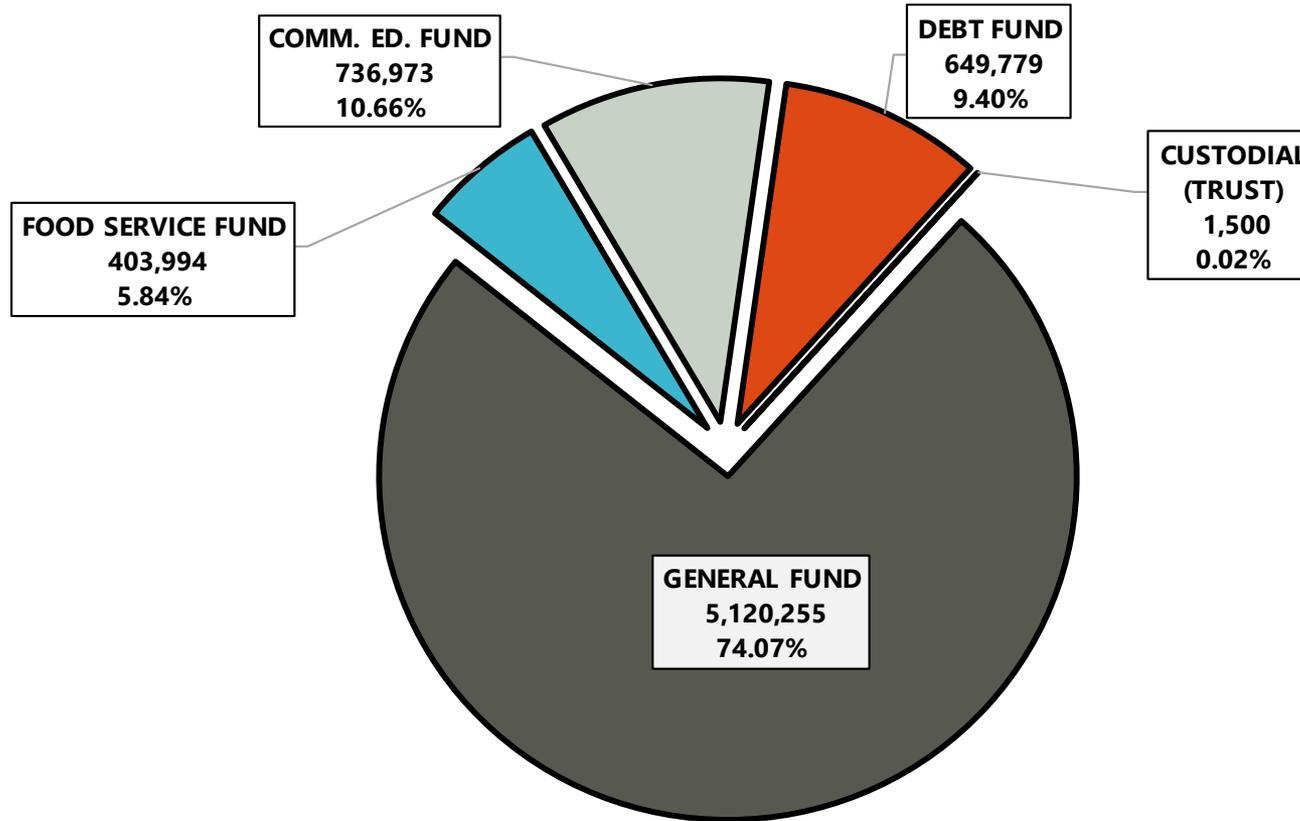
REVENUE BY SOURCE



ISD 507 - NICOLLET PUBLIC SCHOOL

FISCAL YEAR 2024-2025

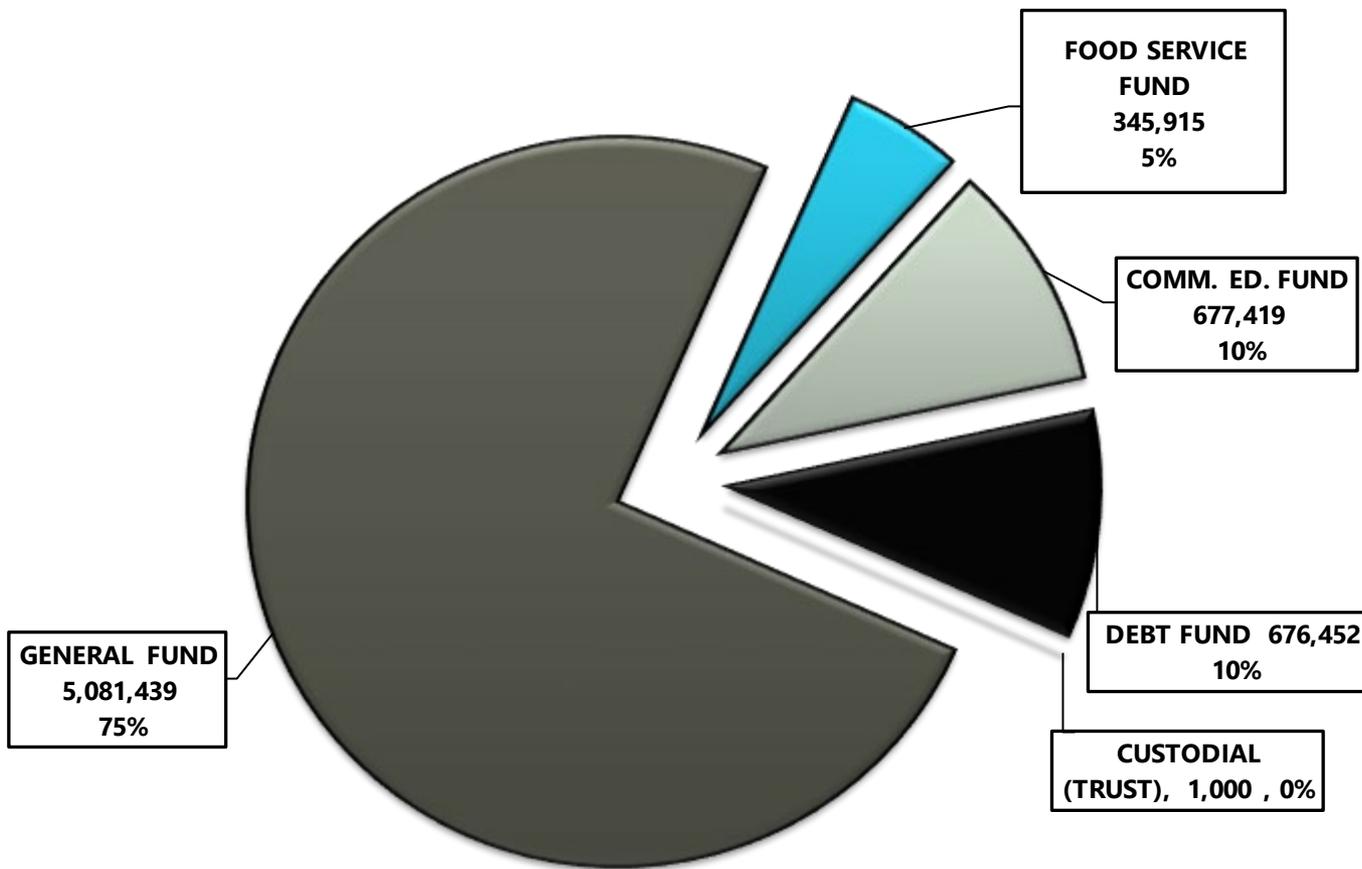
REVENUE BY FUND



ISD 507 - NICOLLET PUBLIC SCHOOL

FISCAL YEAR 2024-2025

EXPENDITURE BY FUND



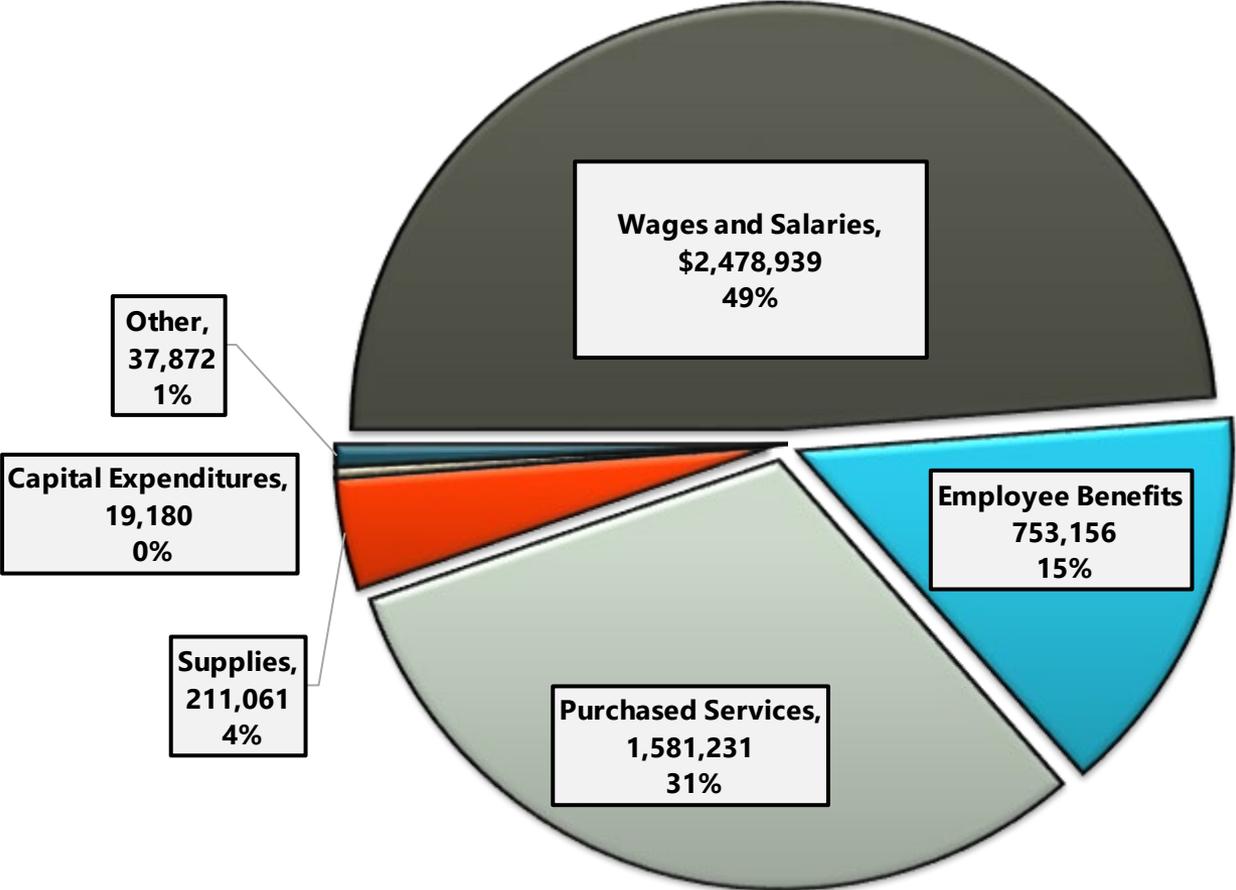
ISD 507 - NICOLLET PUBLIC SCHOOL FISCAL YEAR 2024-2025 GENERAL FUND EXPENDITURES by OBJECT Code

EXPENSES	GENERAL FUND 01
Wages and Salaries	\$2,478,939
Employee Benefits	753,156
Purchased Services	1,581,231
Supplies	211,061
Capital Expenditures	19,180
Other	37,872
TOTAL EXPENDITURES	\$5,081,439

ISD 507 - NICOLLET PUBLIC SCHOOL

FISCAL YEAR 2024-2025

GENERAL FUND 01 EXPENDITURES by OBJECT CODE



ISD 507 - NICOLLET PUBLIC SCHOOL FISCAL YEAR 2024-2025 GENERAL FUND EXPENDITURES by PROGRAM

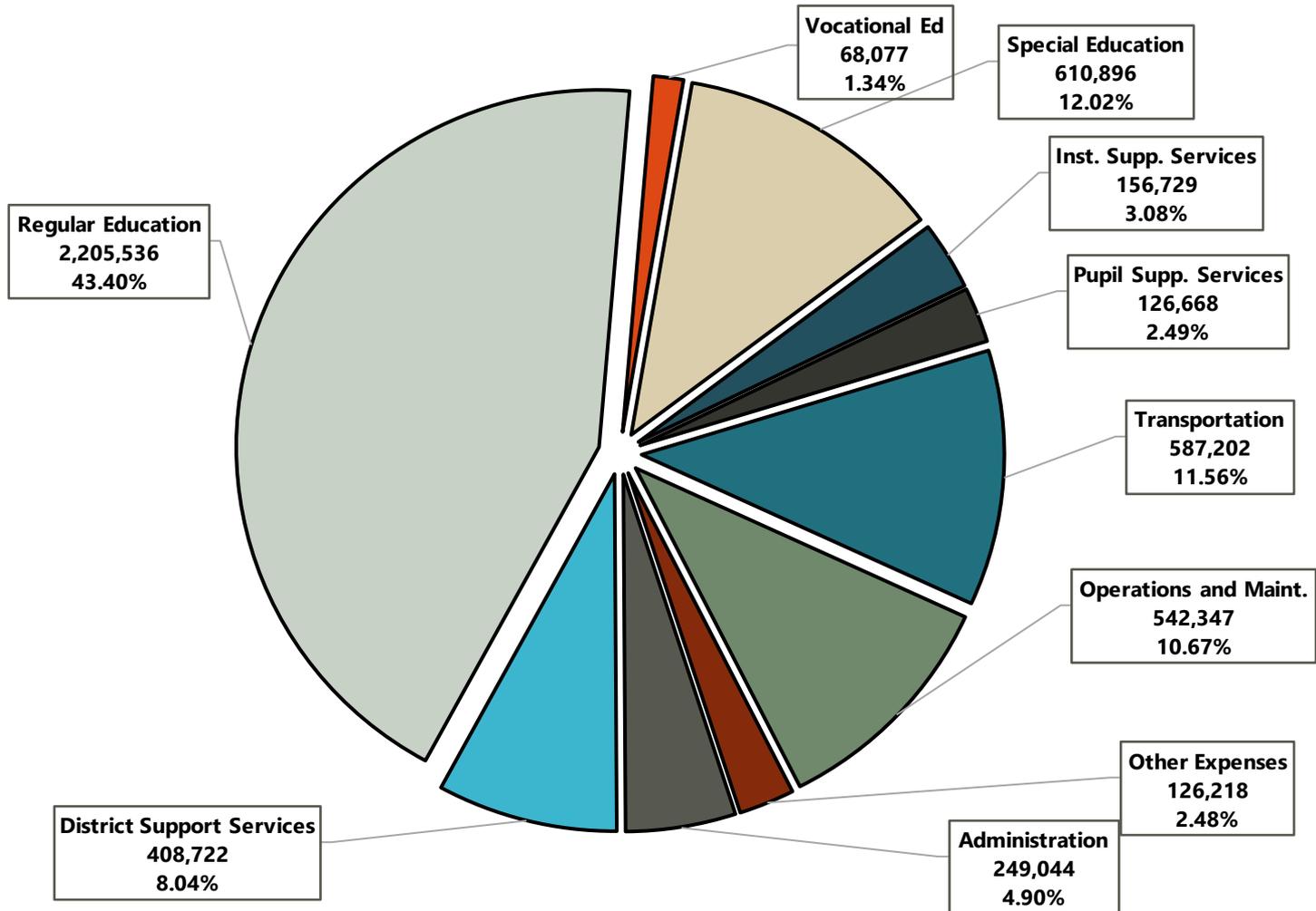
EXPENSES	GENERAL FUND 01
Administration	249,044
District Support Services	408,722
Regular Education	2,205,536
Vocational Ed	68,077
Special Education	610,896
Inst. Supp. Services	156,729
Pupil Supp. Services	126,668
Transportation	587,202
Operations and Maint.	542,347
Other Expenses	126,218
TOTAL EXPENDITURES	\$5,081,439



ISD 507 - NICOLLET PUBLIC SCHOOL

FISCAL YEAR 2024-2025

GENERAL FUND 01 EXPENDITURES by PROGRAM



Local Financial Reminders

- Voter Approved Renewal of Existing \$818.11 Operating Levy Referendum Authority plus an increase of \$400 (*with inflation*) per pupil for a total of \$1,218.11 per pupil authority.
 - Voters Approved this levy in November of 2021 for five years commencing with taxes Payable in 2022
 - Current total authority is \$1,251.55 per APU for Pay 2025
 - This generates \$409,757.47 in revenue for Pay 2025
 - Last Collection year is Pay 2026 / FY 2027
 - District may want to consider the following options to maintain this revenue source into the future
 - Voter-Approved operating levy question (renewal or additional)
 - School Board renewal of the levy under M.S.126C.17 Subd. 9B
 - Deadline for School Board Renewal Action is June 15, 2026

Select district

507 <-- Enter District Number

0507-01 Nicollet

Phase Out Report With 2023 Elections

Authority After 2022 Elections (see detail below)	1,231.31	1,241.27	1,251.55	1,261.74	-
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028

Local Financial Reminders – *borrowed in FY 2021*

- District issued school board approved bonds to finance \$3,946,500 of projects

- IAQ portion - \$2,752,100
- Capital Facilities Portion - \$364,000
- Regular LTFM Portion - \$830,400

Property Type	Property Value	Est. Levy Change due to Project
HSTD RES	\$175,000	\$0.00
AG HSTED (1 acre)	\$6,500	(\$.26)

- District is using existing revenue sources from their operating capital and long-term facilities maintenance funds to pay the principal and interest on the Capital Facilities and Regular LTFM Bonds
 - These bonds mature in 2036
 - These bonds had a true interest cost of 1.631146%
- Once the District’s existing voter approved bonds are paid off the District will be shifting their existing levy over to making payments on the IAQ portion of the bonds
 - These bonds mature in 2034
 - These bonds had a true interest cost of 1.971327%
- **By financing the project in this manner, the District is capitalizing on the Ag2School bond credit program for approximately 68.57% of its tax base**

Local Financial Reminders - *continued*

- Student Enrollment Information

Year	Elementary K-6	Secondary 7-12	Total
2023/2024	163	160	323
2022/2023	164	172	336
2021/2022	177	184	361
2020/2021	169	182	351
2019/2020	190	184	374
2018/2019	208	181	389
2017/2018	206	175	381
2016/2017	212	167	379
2015/2016	201	166	367
2014/2015	201	156	357
2013/2014	203	138	341



HOW ARE STATE AID AND LOCAL LEVIES DETERMINED?



AUTHORITY FOR SCHOOL LEVIES

A SCHOOL DISTRICT TAX LEVY MAY BE EITHER:

SET BY STATE FORMULA

OR

VOTER APPROVED



ISD 507 - NICOLLET PUBLIC SCHOOL

GENERAL FUND

GROSS LEVY COMPARISON

Total % Change = -22.120%

	2023 Pay 2024	Proposed 2024 Pay 2025	Dollar Difference
1 Referendum	431,221.89	299,087.54	(132,134.35)
2 Local Optional	137,295.64	135,446.70	(1,848.94)
3 Equity	39,425.70	30,762.20	(8,663.50)
4 Transition	3,247.09	2,736.50	(510.59)
5 Operating Capital	30,576.49	31,527.15	950.66
6 Remployment Ins	6,299.72	15,464.64	9,164.92
7 Safe Schools	12,955.68	10,459.80	(2,495.88)
8 Judgement	29,217.50	0.00	(29,217.50)
9 Career Technical	19,267.18	22,242.18	2,975.00
10 OPEB	20,150.00	19,781.00	(369.00)
11 LTFM Equalized	49,808.43	34,522.31	(15,286.12)
12 LTFM Unequalized	0.00	0.00	0.00
13 Building/Land Lease	13,107.10	13,019.22	(87.88)
14 Tax Abatement / Other Adj.	<u>0.01</u>	<u>2,208.52</u>	<u>2,208.51</u>
Total Gross Levy	792,572.43	617,257.76	(\$175,314.67)

ISD 507 - NICOLLET PUBLIC SCHOOL COMMUNITY SERVICE GROSS LEVY COMPARISON

Total % Change = 15.915%

	2023 Pay 2024	Proposed 2024 Pay 2025	Dollar Difference
1 Basic Community Education	\$23,064.40	\$23,064.40	\$0.00
2 Early Child Family	14,007.34	17,323.57	3,316.23
3 Home Visiting	270.62	331.78	61.16
4 Adults w/ Disabilities	0.00	0.00	0.00
5 School Age Care	0.00	2,500.00	2,500.00
6 Other Adjustments	0.00	0.00	0.00
7 Tax Abatement	<u>0.00</u>	<u>65.73</u>	<u>65.73</u>
Total Gross Levy	\$37,342.36	\$43,285.48	\$5,943.12

ISD 507 - NICOLLET PUBLIC SCHOOL DEBT SERVICE GROSS LEVY COMPARISON

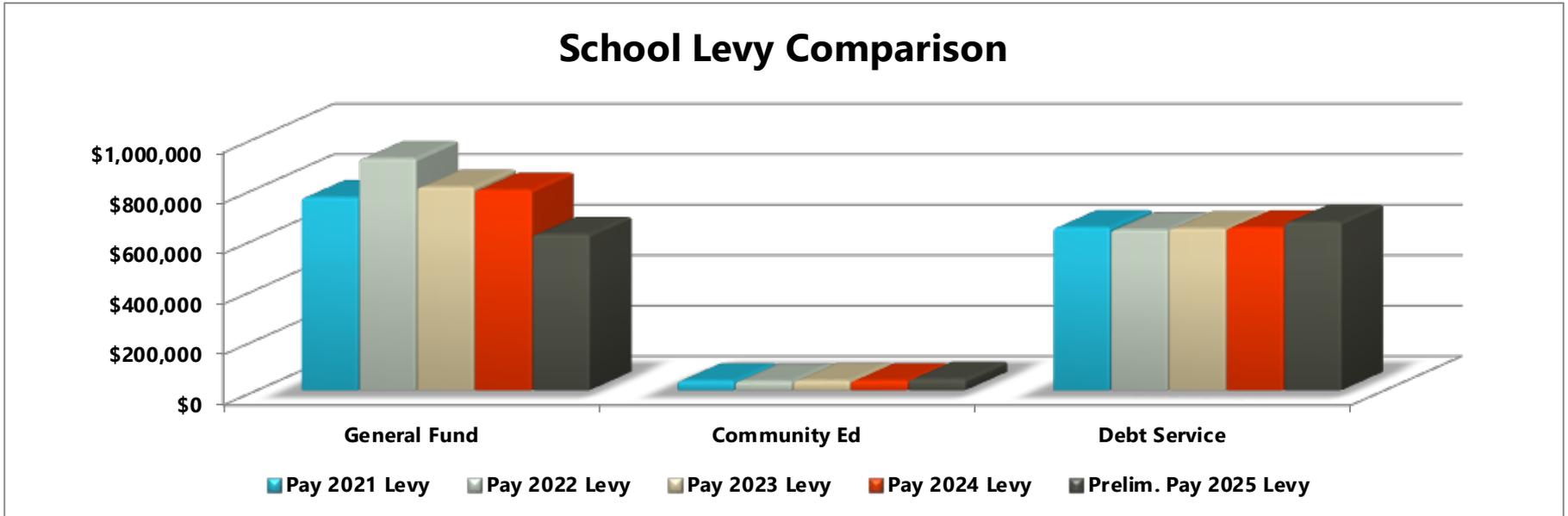
Total % Change = 3.437%

	2023 Pay 2024	Proposed 2024 Pay 2025	Dollar Difference
1 Voter Approved Debt Service	\$582,134.00	\$586,418.00	\$4,284.00
2 Capital Facilities Debt Service	41,258.00	40,945.00	(313.00)
3 LTFM Bond Debt Service	50,960.47	65,398.36	14,437.89
4 Debt Excess	(31,408.38)	(29,412.16)	1,996.22
5 Tax Abatement	0.00	1,694.49	1,694.49
6 Other Adjustments	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Gross Levy	\$642,944.09	\$665,043.69	\$22,099.60

ISD 507 - NICOLLET PUBLIC SCHOOL SCHOOL PORTION of PROPERTY TAX LEVY

Total Pay 2021 Levy = \$1,444,650.71
 Total Pay 2022 Levy = \$1,588,623.07
 Total Pay 2023 Levy = \$1,482,328.19
 Total Pay 2024 Levy = \$1,472,858.88
 Total Prelim. Pay 2025 Levy = \$1,325,586.93

School Levy Comparison



	Pay 2021 Levy	Pay 2022 Levy	Pay 2023 Levy	Pay 2024 Levy	Prelim. Pay 2025 Levy
General Fund	763,383.21	917,247.95	804,430.25	792,572.43	617,257.76
Community Ed	37,060.28	35,512.98	37,734.16	37,342.36	43,285.48
Debt Service	644,207.22	635,862.14	640,163.78	642,944.09	665,043.69
Total Levy	1,444,650.71	1,588,623.07	1,482,328.19	1,472,858.88	1,325,586.93

WHAT ARE THE MAIN VARIABLES THAT MAY CAUSE PROPERTY TAX INCREASES AND DECREASES?

- 1. Changes in market values**
- 2. Changes in class rates/history**
- 3. Market value exclusion**

(Newly adjusted Pay 2025 credit amount and value range)

- 4. Voter approved referendums**
- 5. State adjustments**

(i.e. Ag2School Tax Credit Program)

- 6. New programs authorized or mandated by legislature**

(i.e. Long-Term Facilities Maintenance [LTFM] Revenue Program)



CHANGES IN MARKET VALUE

The market values are final and are not a subject for the upcoming budget hearings. They were discussed at the local County Board of Review and County Board of Equalization hearings held earlier this year. The final taxable market values may reflect a reduction under the limited value law. If this property is a qualifying homestead, the final taxable market values may exclude improvements which you made to this property.



HOMESTEAD MARKET VALUE EXCLUSION

Commencing with taxes payable 2025, Minnesota residential homestead property taxpayers will see an adjusted homestead market value exclusion formula

MN Statute 273.13 subd. 35 provides a homestead market exclusion. This residential market value exclusion originated as a credit and was established by the 2001 Legislature. The 2011 Legislature converted this credit to a market value exclusion. As with the previous credit, qualifying property includes homestead property classified as 1a (residential), 1b (blind/disabled), and 2a (agricultural). In the case of an agricultural homestead or resort homestead, only the market value of the house, garage and immediately surrounding one acre of land is eligible in determining the exclusion. Homesteaded manufactured homes are eligible, as are relative homesteads to the degree the owner would be eligible if they lived there (MN Stat. 272.02)

MN Stat 273.13 subd. 35 (b) **formerly stated:**
For a homestead valued at \$76,000 or less, the exclusion is 40 percent of market value. For a homestead valued between \$76,000 and \$413,800, the exclusion is \$30,400 minus nine percent of the valuation over \$76,000. For a homestead valued at \$413,800 or more, there is no valuation exclusion. The valuation exclusion shall be rounded to the nearest whole dollar, and may not be less than zero.

MN Stat 273.13 subd. 35 (b) **now states:**
For a homestead valued at \$95,000 or less, the exclusion is 40 percent of market value. For a homestead valued between \$95,000 and \$517,200, the exclusion is \$38,000 minus nine percent of the valuation over \$95,000. For a homestead valued at \$517,200 or more, there is no valuation exclusion. The valuation exclusion shall be rounded to the nearest whole dollar, and may not be less than zero.

Please note market value range and credit amount both increased



ISD 507 - NICOLLET PUBLIC SCHOOL TAX BASE HISTORY

Assessment Year	Taxes Payable	RMV -		NTC - Net	
		Referendum Market Value	% Change	Tax Capacity	% Change
2024	2025	292,490,900	2.493%	9,827,675	11.237%
2023	2024	285,376,600	8.407%	8,834,904	16.152%
2022	2023	263,245,000	17.865%	7,606,352	25.824%
2021	2022	223,343,600	5.948%	6,045,251	10.440%
2020	2021	210,804,900	3.548%	5,473,790	-9.715%
2019	2020	203,581,400	5.223%	6,062,762	2.545%
2018	2019	193,476,000	3.497%	5,912,311	1.559%
2017	2018	186,939,000	1.946%	5,821,533	-6.064%
2016	2017	183,370,700	11.276%	6,197,349	4.304%
2015	2016	164,788,800	1.936%	5,941,626	-6.916%
2014	2015	161,659,500	4.993%	6,383,067	11.588%
2013	2014	153,971,200	-0.581%	5,720,220	20.357%
2012	2013	154,870,800	-3.160%	4,752,729	16.495%
2011	2012	159,925,000	0.053%	4,079,781	9.511%
2010	2011	159,839,700	-3.444%	3,725,446	-3.719%
2009	2010	165,540,100	2.641%	3,869,333	7.756%
2008	2009	161,280,825	6.212%	3,590,819	11.080%
2007	2008	151,848,500	3.982%	3,232,642	-0.183%
2006	2007	146,032,900	11.666%	3,238,573	11.316%
2005	2006	130,776,400	8.376%	2,909,358	11.887%
2004	2005	120,669,000	8.686%	2,600,276	4.498%
2003	2004	111,025,800	11.582%	2,488,348	12.119%
2002	2003	99,501,400	14.756%	2,219,391	11.873%
2001	2002	86,706,598		1,983,840	

School Portion of Tax Impact – No Property Appreciation

0.000%

DATA BELOW ASSUMES NO CHANGE IN PROPERTY VALUE

Type of Property	Estimated Market Value - Taxes Payable 2024	Estimated Market Value - Taxes Payable 2025	Taxes Payable 2024	Taxes Payable 2025	Estimated Tax Increase / (Decrease) - Pay 2024 vs Pay 2025	Estimated Percent Change
Residential Homestead	100,000	100,000	284.20	214.56	(69.64)	-24.50%
	125,000	125,000	364.27	278.30	(85.97)	-23.60%
	150,000	150,000	444.44	342.12	(102.31)	-23.02%
	175,000	175,000	524.51	405.86	(118.64)	-22.62%
	200,000	200,000	604.67	469.69	(134.98)	-22.32%
	250,000	250,000	764.91	597.26	(167.66)	-21.92%
	284,100	284,100	874.13	684.20	(189.93)	-21.73%
	300,000	300,000	925.15	724.82	(200.33)	-21.65%
	350,000	350,000	1,085.39	852.39	(233.00)	-21.47%
	400,000	400,000	1,245.63	979.96	(265.67)	-21.33%
	450,000	450,000	1,402.65	1,107.52	(295.13)	-21.04%
500,000	500,000	1,558.50	1,235.09	(323.41)	-20.75%	
Commercial Industrial	250,000	250,000	949.93	770.91	(179.02)	-18.85%
	500,000	500,000	1,973.00	1,607.26	(365.75)	-18.54%
	1,000,000	1,000,000	4,019.15	3,279.96	(739.20)	-18.39%
	2,500,000	2,500,000	10,157.60	8,298.06	(1,859.55)	-18.31%
Ag Homestead (Average Value per Acre)	7,000	7,000	1.63	1.40	(0.23)	-14.38%
	8,000	8,000	1.86	1.60	(0.27)	-14.38%
	9,000	9,000	2.10	1.80	(0.30)	-14.38%
	10,000	10,000	2.33	1.99	(0.34)	-14.38%
Ag Non-Homestead (Average Value per Acre)	7,000	7,000	3.26	2.79	(0.47)	-14.38%
	8,000	8,000	3.73	3.19	(0.54)	-14.38%
	9,000	9,000	4.19	3.59	(0.60)	-14.38%
	10,000	10,000	4.66	3.99	(0.67)	-14.38%

Ag2School Credit

70%

70%

School Portion of Tax Impact – 2.493% Property Appreciation for Residential Homestead and Commercial Properties

2.493%

DATA BELOW ASSUMES A 2.49% CHANGE IN PROPERTY VALUE

Type of Property	Estimated Market Value - Taxes Payable 2024	Estimated Market Value - Taxes Payable 2025	Taxes Payable 2024	Taxes Payable 2025	Estimated Tax Increase / (Decrease) - Pay 2024 vs Pay 2025	Estimated Percent Change
Residential Homestead	100,000	102,493	284.20	220.90	(63.29)	-22.27%
	125,000	128,116	364.27	286.25	(78.02)	-21.42%
	150,000	153,739	444.44	351.60	(92.84)	-20.89%
	175,000	179,363	524.51	417.03	(107.47)	-20.49%
	200,000	204,986	604.67	482.38	(122.29)	-20.22%
	250,000	256,232	764.91	613.08	(151.84)	-19.85%
	284,100	291,182	874.13	702.34	(171.79)	-19.65%
	300,000	307,479	925.15	743.86	(181.29)	-19.60%
	350,000	358,725	1,085.39	874.56	(210.84)	-19.42%
	400,000	409,972	1,245.63	1,005.34	(240.29)	-19.29%
	450,000	461,218	1,402.65	1,136.12	(266.53)	-19.00%
500,000	512,465	1,558.50	1,269.61	(288.89)	-18.54%	
Commercial Industrial	250,000	256,232	949.93	791.75	(158.17)	-16.65%
	500,000	512,465	1,973.00	1,648.95	(324.05)	-16.42%
	1,000,000	1,024,930	4,019.15	3,363.35	(655.80)	-16.32%
	2,500,000	2,562,324	10,157.60	8,506.55	(1,651.05)	-16.25%



School Portion of Tax Impact – 11.237% Property Appreciation for Agricultural Properties

11.237%

DATA BELOW ASSUMES A 11.24% CHANGE IN PROPERTY VALUE

Type of Property	Estimated Market Value - Taxes Payable 2024	Estimated Market Value - Taxes Payable 2025	Taxes Payable 2024	Taxes Payable 2025	Estimated Tax Increase / (Decrease) - Pay 2024 vs Pay 2025	Estimated Percent Change
Ag Homestead (Average Value per Acre)	7,000	7,787	1.63	1.55	(0.08)	-4.76%
	8,000	8,899	1.86	1.77	(0.09)	-4.76%
	9,000	10,011	2.10	2.00	(0.10)	-4.76%
	10,000	11,124	2.33	2.22	(0.11)	-4.76%
Ag Non-Homestead (Average Value per Acre)	7,000	7,787	3.26	3.11	(0.16)	-4.76%
	8,000	8,899	3.73	3.55	(0.18)	-4.76%
	9,000	10,011	4.19	3.99	(0.20)	-4.76%
	10,000	11,124	4.66	4.44	(0.22)	-4.76%

Ag2School Credit

70%	70%
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Public Comments and Questions?

