



INDEPENDENT SCHOOL DISTRICT NO. 108
NORWOOD YOUNG AMERICA, MN 55368
AGENDA: Monday, December 18, 2023



6:00 PM Meeting
Central High School

A. PROCEDURAL ITEMS:

Board Chair

1. Call to order

Board Chair

call the meeting to order

2. Roll Call

Board Chair

3. Pledge of Allegiance

Board Chair

4. Approval of Agenda

Board Chair

Board members can amend the presented agenda by adding, removing or adjusting items to suit the needs of a particular meeting.

5. Consent Agenda

Board Chair

a) Approval of Minutes

November 27, 2023 Regular Board Meeting Minutes

b) Payment of Invoices

c) Correspondence

d) Approve Field Trip(s)

e) Human Resources Items:

1. Retirement

a).

2. Lane Change

a). Andrea Kolstad MA +45

b). Kathy Dvorak MA +60

3. Resignations

a). Brooke Raether

4. Non-Renewal

a).

5. New Hires

a).

6. Leave of Absence

f) Extra Curricular Assignments

5

Adam Halpaus - MS Band
Jon Wroge - 8th Grade Boys Basketball Coach
Andrew Stumbo - MS Vocal Director
g) Volunteer Coaches:

6. Acceptance of Gifts

Board Chair

NYA Lions - for their generous Gift Card donations for families in need (supporting Project Christmas)

\$500.00 from VFW Post 1783 - Project Thanksgiving and Project Christmas

\$500.00 from American Legion/Edward Born Post 343 Project Thanksgiving and Project Christmas

\$1,500.00 from Elroy Latzig for Girls Basketball, Boys Basketball and Speech for program support

\$720.00 from Joshua Arnold Farmer's Insurance for Project Christmas

\$500.00 from Cologne Fire Dept. relief Association for Project Christmas

\$1,000.00 from Cologne Fire Dept. relief Association for the Raider Room

- B. 6:10 PM - Temporarily adjourn Regular Board Meeting and open Truth in Taxation Hearing 11
- C. Close the Truth in Taxation Hearing and re-open the Regular Board Meeting
- D. PUBLIC FORUM
Board Chair
During the Public Forum any person may address the School Board on a topic of interest or concern. Listed below are the procedures.
1. Public Forum will follow the Procedural Items on the agenda.
 2. Public Forum will be open up to 30 minutes (3 minutes per speaker, 10 minutes per topic, and no more than 3 speakers per topic as a general rule). Comments should be brief, and repetition of public comments already expressed at the same meeting should be avoided.
 3. Those wishing to address the Board should fill out the Public Forum Speaker Card and submit the card to the School Board clerk or other district official at the meeting
 4. Questions may be asked on any topic, including those on the agenda.
 5. School District policy and data privacy laws preclude the Board from publicly discussing personnel matters or data, including information, which, if discussed in a public meeting could violate law or policy. Under School Board Policy 206, complaints or concerns regarding individual school district employees should be presented in writing to school administration and signed by the person submitting the complaint or concern.
 6. An attempt will be made to answer questions addressed to the Board. In those cases where an answer is not provided, a phone call from an appropriate school district official will be made as a follow-up.
 7. A handout on the purpose of School Board meetings and the meeting process is

available at each School Board meeting.

8. Citizens may be asked to address the school board on a particular subject during the discussion of that item.

9. The School Board chairperson will attempt to reasonably honor requests to speak, but shall also exercise discretion with regard to time constraints and therefore may limit the number of requests to speak accordingly.

E. INFORMATIONAL ITEMS: MONTHLY REPORTS

Board Chair

1. Student Council

Board Chair

2. Student Representative

Board Chair

3. Superintendent

Board Chair

4. Board

Board Chair

Minnesota State High School League

Representative: Strickfaden; Alt: Erickson

Community Education Board

Representatives: Lehrke, Kroells

Southwest Metro Educational Coop

Representative: Perlbachs Alt: Kroells

Technology Committee

*No Members for the 2023 Calendar Year

Community Development/County & City Liaison

Representative: Smith; Alt: Eischens

Finance Committee

Representative: Strickfaden: Alt: Eischens

Policy Committee:

Representatives: Erickson, Lehrke, Kroells

Negotiation Committees:

MN School Employees Association:

Representatives: Erickson, Strickfaden, Eischens

Teachers Association:

Representatives: Smith, Lehrke, Perlbachs

Superintendent:

Representatives: Erickson, Kroells, Eischens

Principals/Administration:

Representatives Kroells Lehrke, Eischens

Non-Union Support Staff, Technology Director, Community Ed. Director:

Representatives Smith, Erickson, Perlbachs

F. DISCUSSION ITEMS

Board Chair

1. Elementary Highlight; **K-5 STEAM Room Implementation Update** 32
Ron Erpenbach & Nicki Kreuser
2. Student Services Highlight - Mrs. Braun
3. Registration Update - Mr. Larson

G. OPERATIONAL ITEMS

Board Chair

1. Consideration of the Levy Proposal for 2024
2. Consideration of the 2024-25 Calendar 42

H. NEXT BOARD MEETING

Board Chair

Monday January 22, 2024 at 6:00 PM Central High School

I. ADJOURNMENT

Board Chair

Nov 27, 2023
Monday, November 27, 2023 6:00 PM Central

Central High School
531 Morse Street
Norwood Young America, MN 55368

Sara Eischens: Present
Shelby Erickson: Present
Josh Kroells: Present
Sarah Lehrke: Present
Emily Perlbachs: Present
Connor Smith: Present
Kyle Strickfaden: Present

Present: 7.

T. Schochenmaier

A. Franck

E. Latzig

A. Groschen

T. Gratz

J. Cink

H. Smith

D. Fox

C. Tescher

T. Gustafson

A. Winn

B. Lagegren

T Ackermann

A Honkmp

T gort

A Williams

J Kley

M Shanahan

L Hanson

C Ludford

A Halpaus

J Curson

M Wroge

J Wroge

J Mesik

S thomason

K Pugh

T Werner

W Degler

T schroeder

A Kester

J Ide

S erickson

A. PROCEDURAL ITEMS:

A.1. Call to order

A.2. Roll Call

A.3. Pledge of Allegiance

A.4. Approval of Agenda

Move to approve the agenda as presented/amended:. This motion, made by Sarah Lehrke and seconded by Connor Smith, Carried.

Sara Eischens: Yea, Shelby Erickson: Yea, Josh Kroells: Yea, Sarah Lehrke: Yea, Emily Perlbachs: Yea, Connor Smith: Yea, Kyle Strickfaden: Yea
Yea: 7, Nay: 0

A.5. Consent Agenda

Move to approve Consent agenda as ammended for J bollum as BBB coach. This motion, made by Sara Eischens and seconded by Sarah Lehrke, Carried.

Kyle Strickfaden: Abstain (With Conflict), Sara Eischens: Yea, Shelby Erickson: Yea, Josh Kroells: Yea, Sarah Lehrke: Yea, Emily Perlbachs: Yea, Connor Smith: Yea
Yea: 6, Nay: 0, Abstain (With Conflict): 1

A.6. Acceptance of Gifts

Move to approve gifts. This motion, made by Emily Perlbachs and seconded by Josh Kroells, Carried.

Sara Eischens: Yea, Shelby Erickson: Yea, Josh Kroells: Yea, Sarah Lehrke: Yea, Emily Perlbachs: Yea, Connor Smith: Yea, Kyle Strickfaden: Yea
Yea: 7, Nay: 0

B. PUBLIC FORUM

C. INFORMATIONAL ITEMS: MONTHLY REPORTS

C.1. Student Council

C.2. Student Represenative

C.3. Superintendent

C.4. Board

D. DISCUSSION ITEMS

D.1. FY2023 Audit

D.2. 2024-2025 Draft Calendar

E. OPERATIONAL ITEMS

E.1. Consideration of Policy 516 Changes

move to approve as presented. This motion, made by Sara Eischens and seconded by Shelby Erickson, Carried.

Sara Eischens: Yea, Shelby Erickson: Yea, Josh Kroells: Yea, Sarah Lehrke: Yea, Emily Perlbachs: Yea, Connor Smith: Yea, Kyle Strickfaden: Yea
Yea: 7, Nay: 0

E.2. Consideration of FY2023 Audit

move to approve audit as presened. This motion, made by Sarah Lehrke and seconded by Emily Perlbachs, Carried.

Sara Eischens: Yea, Shelby Erickson: Yea, Josh Kroells: Yea, Sarah Lehrke: Yea, Emily Perlbachs: Yea, Connor Smith: Yea, Kyle Strickfaden: Yea
Yea: 7, Nay: 0

F. NEXT BOARD MEETING

G. ADJOURNMENT

move to adjourn regular meeting 636pm. This motion, made by Sara Eischens and seconded by Sarah Lehrke, Carried.

Sara Eischens: Yea, Shelby Erickson: Yea, Josh Kroells: Yea, Sarah Lehrke: Yea, Emily Perlbachs: Yea, Connor Smith: Yea, Kyle Strickfaden: Yea
Yea: 7, Nay: 0

H. Closed Meeting: Negotiation Strategy

Norwood-Young America School Payment Reg by Bank and Check

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void			Amount		
									Print	Recon	Void		Date	
GEN1	P40526	56896		Wire	1	2468	R2	MASTERCARD - HARRIS BANK		No	No	No	11/29/2023	3,790.62
GEN1	P40526	56897		Wire	1	4091		MASTERCARD - HARRIS BANK		No	No	No	11/29/2023	17,024.15
GEN1	P40526	56898		Wire	1	01606		CENTERPOINT ENERGY		No	No	No	11/30/2023	421.95
GEN1	P40526	56899		Wire	1	09609		XCEL ENERGY		No	No	No	11/30/2023	16,225.71
GEN1	p40631	56940		Wire	1	04035		TEACHERS RETIREMENT ASSOC		No	No	No	12/05/2023	38,205.80
GEN1	p40631	56941		Wire	1	05255		DEPARTMENT OF THE TREASURY		No	No	No	12/05/2023	67,771.18
GEN1	p40631	56942		Wire	1	06027		COMMISSIONER OF REVENUE		No	No	No	12/05/2023	11,163.06
GEN1	p40631	56943		Wire	1	3785		EDUCATORS FINANCIAL SERVICES		No	No	No	12/05/2023	11,314.93
GEN1	p40631	56944		Wire	1	4070		MINNESOTA REVENUE		No	No	No	12/05/2023	338.05
GEN1	p40631	56945		Wire	1	6821		WEX Health Inc.		No	No	No	12/05/2023	456.73
GEN1	P31025	55671	41394	Check	1	00765		ACADEMIC THERAPY PUBLICATIONS		Yes	Yes	Yes	11/28/2023	(808.50)
GEN1	P40526	56886	42418	Check	1	7003		ACRE		Yes	No	No	11/28/2023	68,823.94
GEN1	P40526	56891	42419	Check	1	7053		ALL STATE PAINTING LLC		Yes	No	No	11/28/2023	38,503.68
GEN1	P40526	56883	42420	Check	1	6989		AMQUIST CARPETS PLUS		Yes	No	No	11/28/2023	86,400.91
GEN1	P40526	56894	42421	Check	1	7100		AXEL OHMAN CONCRETE & MASONRY		Yes	No	No	11/28/2023	47,044.00
GEN1	P40526	56892	42422	Check	1	7054		B&D ASSOCIATES, LLC		Yes	No	No	11/28/2023	185,209.15
GEN1	P40526	56873	42423	Check	1	6728		BLUUM OF MINNESOTA, LLC	LLC - C Corp	Yes	No	No	11/28/2023	144,899.56
GEN1	P40526	56882	42424	Check	1	6988		BOELTER LLC		Yes	No	No	11/28/2023	6,168.26
GEN1	P40526	56881	42425	Check	1	6987		CHAPPELL CENTRAL		Yes	No	No	11/28/2023	57,236.74
GEN1	P40526	56876	42426	Check	1	6928		DAVIS MECHANICAL SYSTEMS, INC.		Yes	No	No	11/28/2023	257,785.35
GEN1	P40526	56875	42427	Check	1	6855		EDUCATION ON BUDGET	Ind/Sole Proprietor	Yes	No	No	11/28/2023	6,000.00
GEN1	P40526	56895	42428	Check	1	7101		FLOW DYNAMIC BALANCING, LLC		Yes	No	No	11/28/2023	4,517.25
GEN1	P40526	56888	42429	Check	1	7007		FREEDOM SECURITY AND SURVEILLANC		Yes	No	No	11/28/2023	35,657.28
GEN1	P40526	56889	42430	Check	1	7049		GAG SHEET METAL, INC.		Yes	No	No	11/28/2023	46,741.60
GEN1	P40526	56885	42431	Check	1	7000		GRAZZINI BROTHERS & COMPANY		Yes	No	No	11/28/2023	3,800.00
GEN1	P40526	56879	42432	Check	1	6944		INNOVATIVE MASONRY RESTORATION		Yes	No	No	11/28/2023	24,999.68
GEN1	P40526	56874	42433	Check	1	6809		LAKETOWN ELECTRIC CORPORATION		Yes	No	No	11/28/2023	167,200.00
GEN1	P40526	56878	42434	Check	1	6943		NORTHLAND CONCRETE & MASONRY		Yes	No	No	11/28/2023	315,270.80
GEN1	P40526	56880	42435	Check	1	6966		PIETSCH CONSTRUCTION		Yes	No	No	11/28/2023	43,225.00
GEN1	P40526	56870	42436	Check	1	4284		ROCHON CORPORATION		Yes	No	No	11/28/2023	161,540.42
GEN1	P40526	56871	42437	Check	1	4301		SCHWAB VOLLHABER LUTBRATT, INC.		Yes	No	No	11/28/2023	195,274.40
GEN1	P40526	56887	42438	Check	1	7005		SUMMIT COMPANIES		Yes	No	No	11/28/2023	1,045.00
GEN1	P40526	56890	42439	Check	1	7050		TERRAZZO DESIGNS, LLC		Yes	No	No	11/28/2023	38,950.00
GEN1	P40526	56884	42440	Check	1	6991		TITAN ENVIRONMENTAL, INC.		Yes	No	No	11/28/2023	50,897.50
GEN1	P40526	56869	42441	Check	1	1157		UHL COMPANY		Yes	No	No	11/28/2023	19,349.60
GEN1	P40526	56893	42442	Check	1	7081		UNITED GLASS INC.		Yes	No	No	11/28/2023	23,873.50
GEN1	P40526	56872	42443	Check	1	6480		UPPER MIDWEST ATHLETIC CONSTUCTI		Yes	No	No	11/28/2023	18,257.25
GEN1	P40526	56877	42444	Check	1	6942		WELLS CONCRETE		Yes	No	No	11/28/2023	114,126.81
GEN1	P40526	56905	42445	Check	1	00765		ACADEMIC THERAPY PUBLICATIONS		Yes	No	No	11/30/2023	808.50
GEN1	P40526	56921	42446	Check	1	5123		ANDERSON, STEVEN		Yes	No	No	11/30/2023	240.00
GEN1	P40526	56916	42447	Check	1	3620		BRAUN, REBECCA		Yes	No	No	11/30/2023	640.34
GEN1	P40526	56914	42448	Check	1	3213		CENTURYLINK		Yes	No	No	11/30/2023	140.44
GEN1	P40526	56909	42449	Check	1	2382		CITY OF COLOGNE		Yes	No	No	11/30/2023	92.95
GEN1	P40526	56908	42450	Check	1	1442		DALCO		Yes	No	No	11/30/2023	2,658.22
GEN1	P40526	56912	42451	Check	1	2721		DASHIR MANAGEMENT SERVICES INC		Yes	No	No	11/30/2023	24,375.96
GEN1	P40526	56938	42452	Check	1	7103		DAVIES, MARC		Yes	No	No	11/30/2023	500.00
GEN1	P40526	56934	42453	Check	1	6928		DAVIS MECHANICAL SYSTEMS, INC.		Yes	No	No	11/30/2023	2,539.35
GEN1	P40526	56920	42454	Check	1	4874		EGGERS, MARK		Yes	No	No	11/30/2023	200.00
GEN1	P40526	56901	42455	Check	1	00112		ERPENBACH, RON		Yes	No	No	11/30/2023	360.00
GEN1	P40526	56936	42456	Check	1	7098		EVERYDAY SPEECH LLC		Yes	No	No	11/30/2023	599.99
GEN1	P40526	56933	42457	Check	1	6910		FASCHING, JANE	Ind/Sole Proprietor	Yes	No	No	11/30/2023	1,440.00
GEN1	P40526	56925	42458	Check	1	6083		FOLEY, SARAH		Yes	No	No	11/30/2023	120.00
GEN1	P40526	56935	42459	Check	1	6998		FORSTER, SUE		Yes	No	No	11/30/2023	360.00
GEN1	P40526	56915	42460	Check	1	3535		FOUR POINT 0 SCHOOL SERVICES		Yes	No	No	11/30/2023	241,438.25
GEN1	P40526	56937	42461	Check	1	7102		GIFTS 'N THINGS, INC.		Yes	No	No	11/30/2023	114.70
GEN1	P40526	56900	42462	Check	1	00086		GRUENHAGEN, JEREMY		Yes	No	No	11/30/2023	200.00
GEN1	P40526	56918	42463	Check	1	4547		HALPAUS, ADAM		Yes	No	No	11/30/2023	890.01
GEN1	P40526	56910	42464	Check	1	2439		HENDRYCKS, PHIL		Yes	No	No	11/30/2023	360.00
GEN1	P40526	56911	42465	Check	1	2647		HOME DEPOT CREDIT SERVICES		Yes	No	No	11/30/2023	124.63
GEN1	P40526	56929	42466	Check	1	6620		IDEAL ENERGIES SOLAR LEASING 2021 I LLC - Partnership		Yes	No	No	11/30/2023	435.59
GEN1	P40526	56903	42467	Check	1	00659		ISD #2143 - WATERVILLE, ELYSIAN		Yes	No	No	11/30/2023	100.00
GEN1	P40526	56906	42468	Check	1	03166		LAGERGREN, MARK		Yes	No	No	11/30/2023	1,138.89
GEN1	P40526	56902	42469	Check	1	00505		LANO EQUIPMENT		Yes	No	No	11/30/2023	332.98
GEN1	P40526	56930	42470	Check	1	6774		LARSON, RICHARD		Yes	No	No	11/30/2023	360.00
GEN1	P40526	56939	42471	Check	1	7104		LUCKY LUKE, LLC	Ind/Sole Proprietor	Yes	No	No	11/30/2023	1,400.00
GEN1	P40526	56928	42472	Check	1	6545		MARCO TECHNOLOGIES LLC	LLC - Partnership	Yes	No	No	11/30/2023	2,471.18
GEN1	P40526	56913	42473	Check	1	3185		MARCO TECHNOLOGIES, LLC	LLC - Partnership	Yes	No	No	11/30/2023	405.00
GEN1	P40526	56924	42474	Check	1	5990		McNEIL, MARY PAT		Yes	No	No	11/30/2023	1,075.00
GEN1	P40526	56917	42475	Check	1	3908		MESIK, JAMES		Yes	No	No	11/30/2023	102.18
GEN1	P40526	56922	42476	Check	1	5263		ORONO BASKETBALL ASSOCIATION		Yes	No	No	11/30/2023	200.00
GEN1	P40526	56932	42477	Check	1	6849		RAETHER, BROOKE		Yes	No	No	11/30/2023	360.00
GEN1	P40526	56907	42478	Check	1	05604		RIDGEVIEW MEDICAL CENTER		Yes	No	No	11/30/2023	5,774.40

**Norwood-Young America School
Payment Reg by Bank and Check**

Bank	Batch	Pmt No	Check No	Pay Type	Grp Code	Rcd	Vendor	Tax Class	Pay/Void			Amount	
									Print	Recon	Void		Date
GEN1	P40526	56923	42479	Check	1	5927	SCHOCHENMAIER, TIM		Yes	No	No	11/30/2023	360.00
GEN1	P40526	56904	42480	Check	1	00673	SOUTH CENTRAL SERVICE COOP		Yes	No	No	11/30/2023	145.00
GEN1	P40526	56926	42481	Check	1	6252	T-MOBILE		Yes	No	No	11/30/2023	760.00
GEN1	P40526	56919	42482	Check	1	4815	TROPHIES PLUS, INC.		Yes	No	No	11/30/2023	232.35
GEN1	P40526	56931	42483	Check	1	6826	WACONIA COMMUNITY EDUCATION		Yes	No	No	11/30/2023	120.00
GEN1	P40526	56927	42484	Check	1	6411	WINSOR LEARNING		Yes	No	No	11/30/2023	1,644.50
GEN1	p40631	56947	42485	Check	1	06032	MINNESOTA SCHOOL EMP ASSOC		Yes	No	No	12/05/2023	401.61
GEN1	p40631	56946	42486	Check	1	04034	PERA		Yes	No	No	12/05/2023	7,340.64
GEN1	P40626	56949	42487	Check	1	7106	DUENOW, CATHERINE		Yes	No	No	12/06/2023	439.81
GEN1	P40626	56948	42488	Check	1	7105	SCHROEDER, MORGAN		Yes	No	No	12/06/2023	43.63
Bank Total:												\$2,632,547.46	
Report Total:												\$2,632,547.46	

December 5-2023 PAYROLL

GROSS PAY	\$311,709.90
FEDERAL TAX	(23,276.20)
MN STATE TAX	(11,163.06)
OASDI	(17,970.91)
MEDICARE	(4,276.58)
PERA	(3,408.15)
TRA	(17,945.15)
ANNUITIES	(7,189.55)
FLEX	(17,375.85)
VOLUNTARIES	(6,007.23)
NET PAYROLL	<u><u>\$203,097.22</u></u>

December 20-2023 PAYROLL

GROSS PAY	\$303,410.53
FEDERAL TAX	(21,225.59)
MN STATE TAX	(10,399.99)
OASDI	(17,360.76)
MEDICARE	(4,154.92)
PERA	(3,389.86)
TRA	(18,843.43)
ANNUITIES	(7,339.55)
FLEX	(16,861.43)
VOLUNTARIES	(5,902.56)
NET PAYROLL	<u><u>\$197,932.44</u></u>



Central Public Schools

2023 PAYABLE 2024

TRUTH IN TAXATION PUBLIC MEETING

6:10PM

DEC. 18, 2023

Requirements of the Truth in Taxation Public Meeting

1. Discuss proposed property tax levy for taxes payable 2024
2. Provide and discuss information on the current budget (2023).
3. Public must be given a reasonable amount of time to comment on the proposed property tax levy and budget and to ask questions.

- MINNESOTA STATUTE 275.065

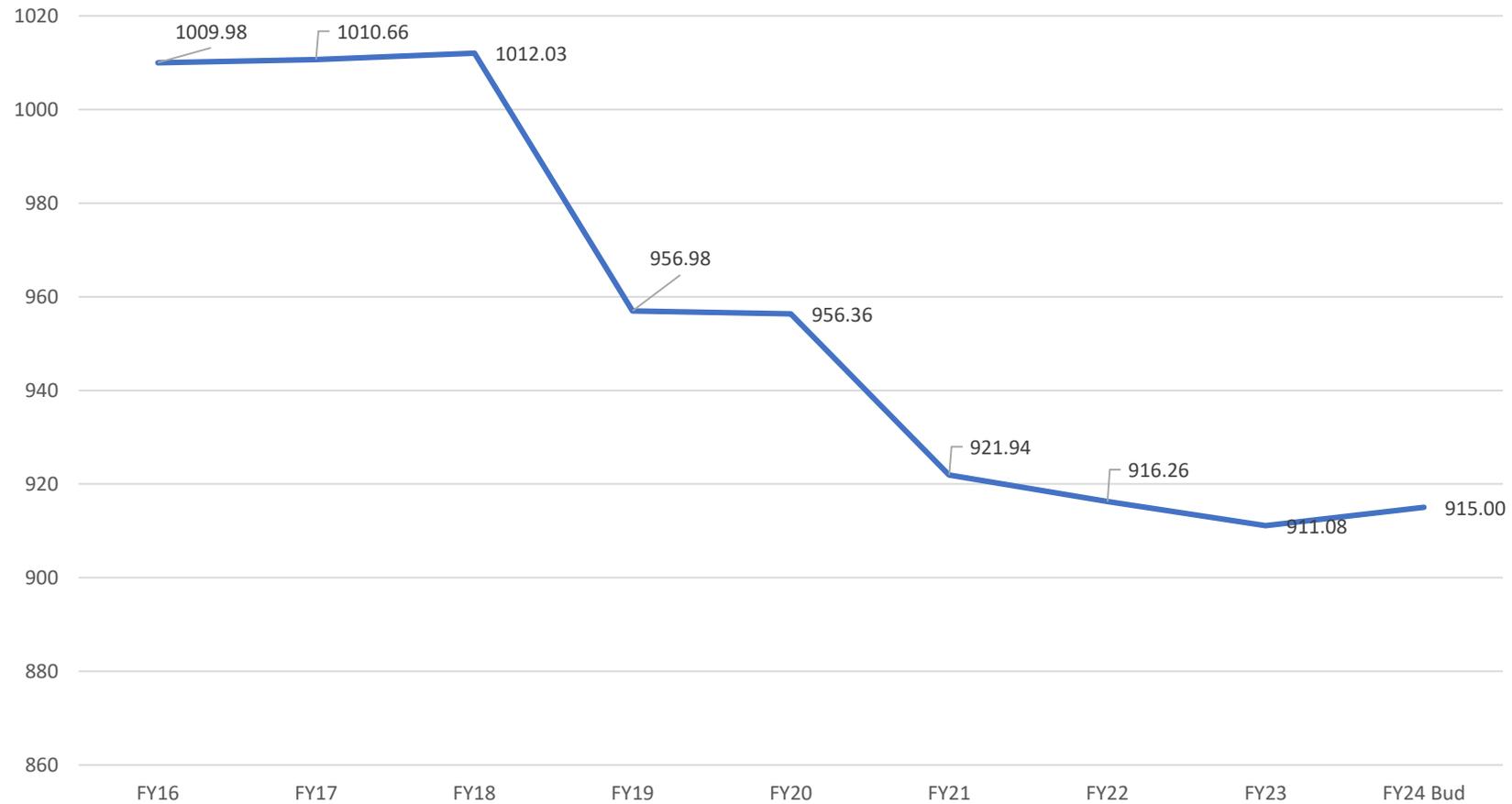




School District Budget
Current School Year
2023-24

Enrollment History Trends

Pre-K thru Grade 12 Historical Enrollment



2023-24 Preliminary Budget

<u>Revenue</u>	<u>Actual 2022-23</u>	<u>Preliminary 2023-24</u>	<u>% Difference</u>	<u>% of Total</u>
General Fund				
Lewy	\$ 2,643,379	\$ 2,860,415	8.2%	22.1%
State Aid	8,670,807	9,711,338	12.0%	75.0%
Federal	528,278	134,000	-74.6%	1.0%
Other Local Revenue	369,790	244,724	-33.8%	1.9%
General Fund	<u>\$ 12,212,254</u>	<u>\$ 12,950,477</u>	6.0%	100.0%
Food Service Fund	\$ 570,845	\$ 636,450	11.5%	
Community Service Fund	992,485	972,166	-2.0%	
Building Construction Fund	1,023,654	360,000	-64.8%	
Debt Service Fund	<u>1,753,506</u>	<u>2,853,943</u>	62.8%	
Total Revenues	<u>\$ 16,552,744</u>	<u>\$ 17,773,036</u>	7.4%	



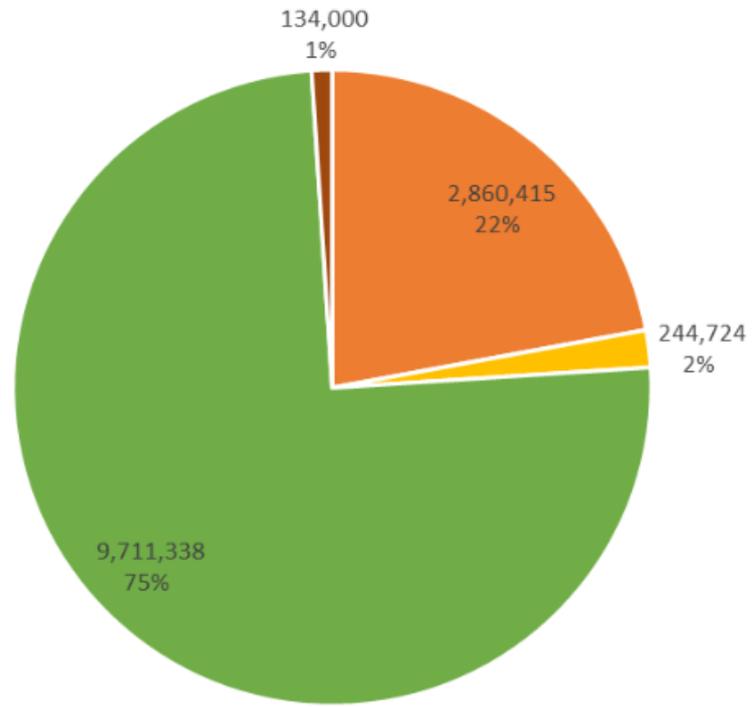
2023-24 Preliminary Budget

<u>Expenditures</u>	<u>Actual 2022-23</u>	<u>Preliminary 2023-24</u>	<u>% Difference</u>	<u>% of Total</u>
General Fund				
District & School Administration	\$ 722,093	\$ 749,806	3.8%	5.6%
District Support Services	649,704	670,309	3.2%	5.0%
Licensed Instructional	7,712,288	7,867,098	2.0%	58.6%
Instructional Support Services	536,013	663,505	23.8%	4.9%
Pupil Support Services	1,072,812	1,072,998	0.0%	8.0%
Operations and Maintenance	1,448,248	2,316,274	59.9%	17.3%
Fiscal and Other Fixed Costs	225,619	80,000	-64.5%	0.6%
General Fund	<u>\$ 12,366,777</u>	<u>\$ 13,419,990</u>	8.5%	100.0%
Food Service Fund	\$ 662,448	\$ 548,900	-17.1%	
Community Service Fund	1,081,440	937,333	-13.3%	
Building Construction Fund	17,992,027	25,827,000	43.5%	
Debt Service Fund	2,154,985	2,238,191	3.9%	
Total Expenditures	<u>\$ 34,257,677</u>	<u>\$ 42,971,414</u>	25.4%	



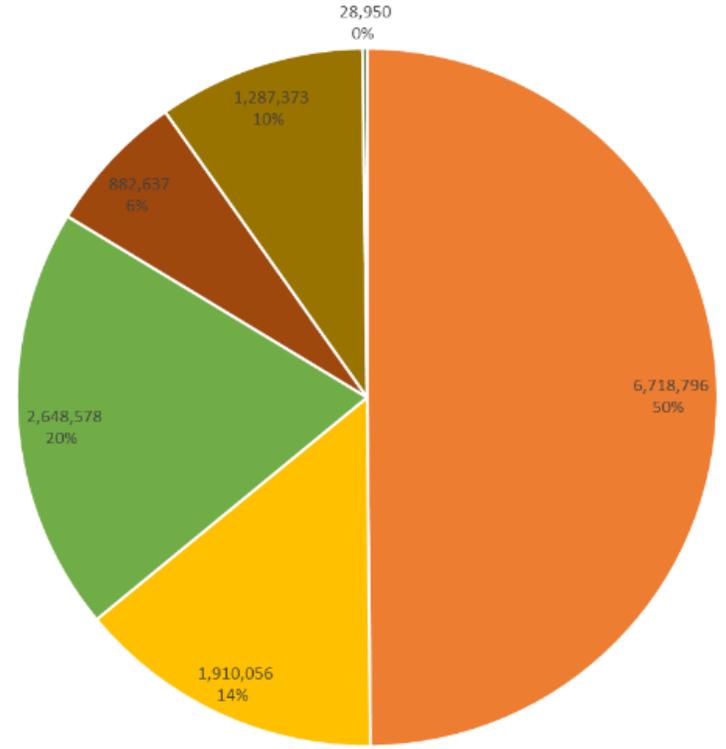
General Fund Revenue and Expenditures Graphs

General Fund Revenue by Source



■ Levy
 ■ Misc Local Revenue
 ■ State Aid
 ■ Federal Aid

General Fund



■ Salaries and Wages
 ■ Employee Benefits
 ■ Purchased Services
 ■ Supplies & Materials
 ■ Capital Expenditures
 ■ Other Expenses



Authority for School Levies



A SCHOOL DISTRICT TAX LEVY
MUST BE EITHER:

- Set by State Formula
- or-
- Voter Approved



What Variables May Cause Property Tax Increases and Decreases



Taxpayer(s):



Property Information
PIN Number: Property Address:

Abbreviated Description (not a full description):

PROPOSED TAXES 2023
- THIS IS NOT A BILL - DO NOT PAY -
VALUES AND CLASSIFICATION

Taxes Payable Year	2022	2023
Estimated Market Value	315,000	385,700
Homestead Exclusion	8,500	2,500
Taxable Market Value	306,500	383,200
Property Classification	Res Hold	Res Hold

Step 1

PROPOSED TAX

Property Taxes Before Credits	4,858.00
School Building Bond Credit	0.00
Agricultural Market Value Credit	0.00
Other Credits	0.00
Taxes Payable Year	\$4,858.00

Step 2

PROPERTY TAX STATEMENT
To be mailed by the end of March 2023

Step 3
The time to provide feedback on PROPOSED LEVIES is NOW
It is too late to appeal your value without going to Tax Court.

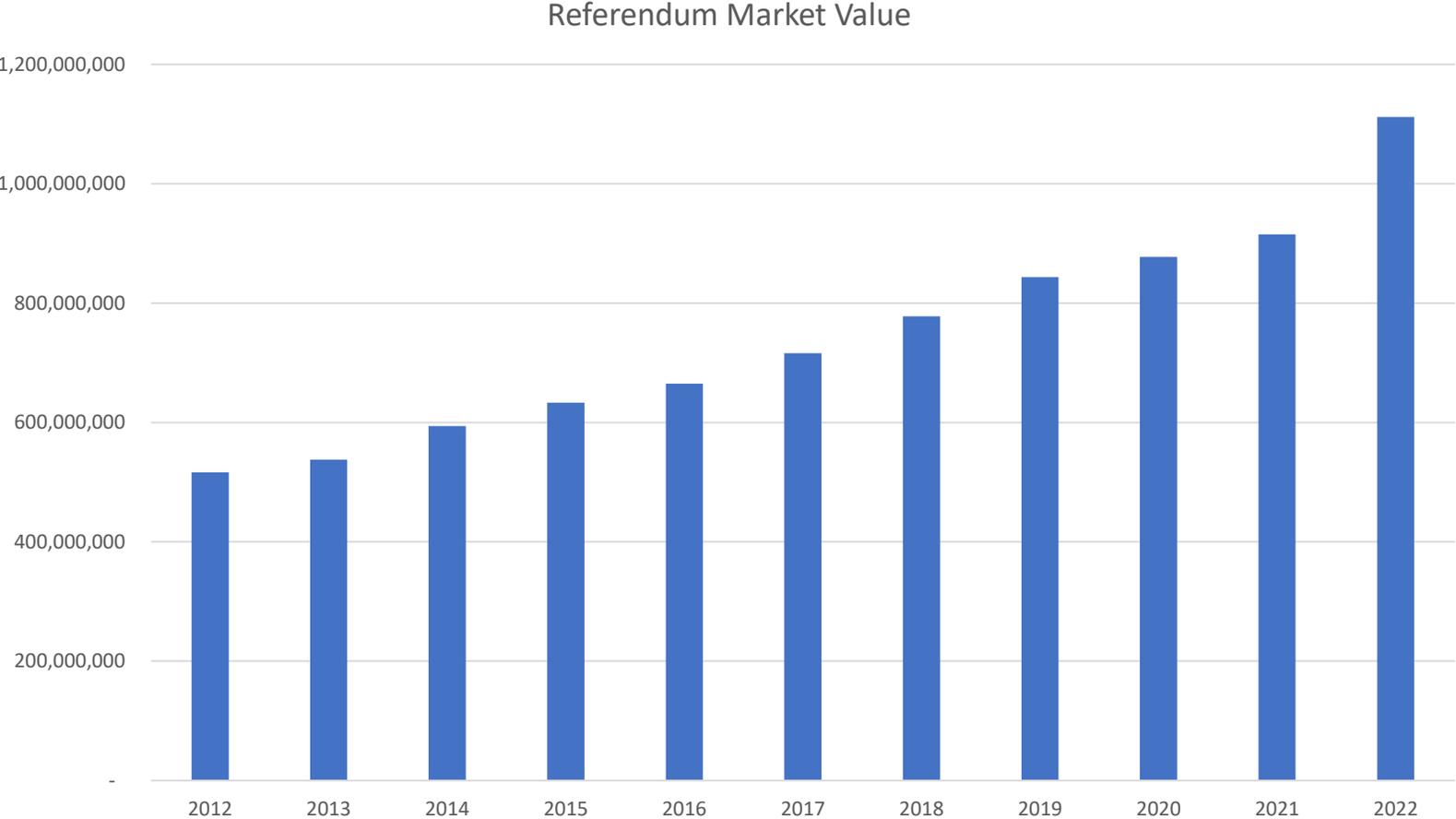
Proposed Property Taxes And Meetings By Jurisdiction For Your Property			
Contact Information	Actual 2022	Proposed 2023	Meeting Information
CARVER COUNTY 602 4TH ST E CHASKA MN 55318-2102 (952) 361-1500	1,048.88	1,122.48	DECEMBER 1, 2022 6:00 PM CARVER COUNTY GOVERNMENT CENTER BOARD ROOM 602 EAST 4TH STREET CHASKA MN 55318
CITY OF COLOGNE PO BOX 120 COLOGNE MN 55322-0120 (952) 466-2064	1,976.43	2,059.39	DECEMBER 19, 2022 7:00 PM CITY OF COLOGNE COLOGNE COMMUNITY CENTER 1211 VILLAGE PARKWAY COLOGNE MN 55322
SD 0108 CENTRAL SCHOOLS SCHOOL DISTRICT 0108 PO BOX 247 NORWOOD YOUNG AMERICA MN 55368-0247 (952) 467-7000			DECEMBER 19, 2022 6:10 PM SCHOOL DISTRICT 0108 CENTRAL HIGH SCHOOL-MEDIA CTR 531 MORSE ST NORWOOD YOUNG AMERICA MN 55368
VOTER APPROVED LEVIES	723.03	1,073.37	
OTHER LOCAL LEVIES	475.62	488.65	
METRO SPECIAL TAXING DISTRICTS METRO COUNCIL 390 ROBERT ST N SAINT PAUL MN 55101-1805 (651) 602-1738	30.68	32.75	DECEMBER 14, 2022 6:00 PM METROPOLITAN SPECIAL TAXING DIST COUNCIL CHAMBERS 390 ROBERT ST N ST. PAUL MN 55101
OTHER SPECIAL TAXING DISTRICTS	76.36	81.36	NO MEETING REQUIRED
TOTAL EXCLUDING SPECIAL ASSESSMENTS	\$ 4,331.00	\$ 4,858.00	PERCENT OF CHANGE 12.2%

IMPORTANT INFORMATION IS PRINTED ON THE BACK OF THIS FORM

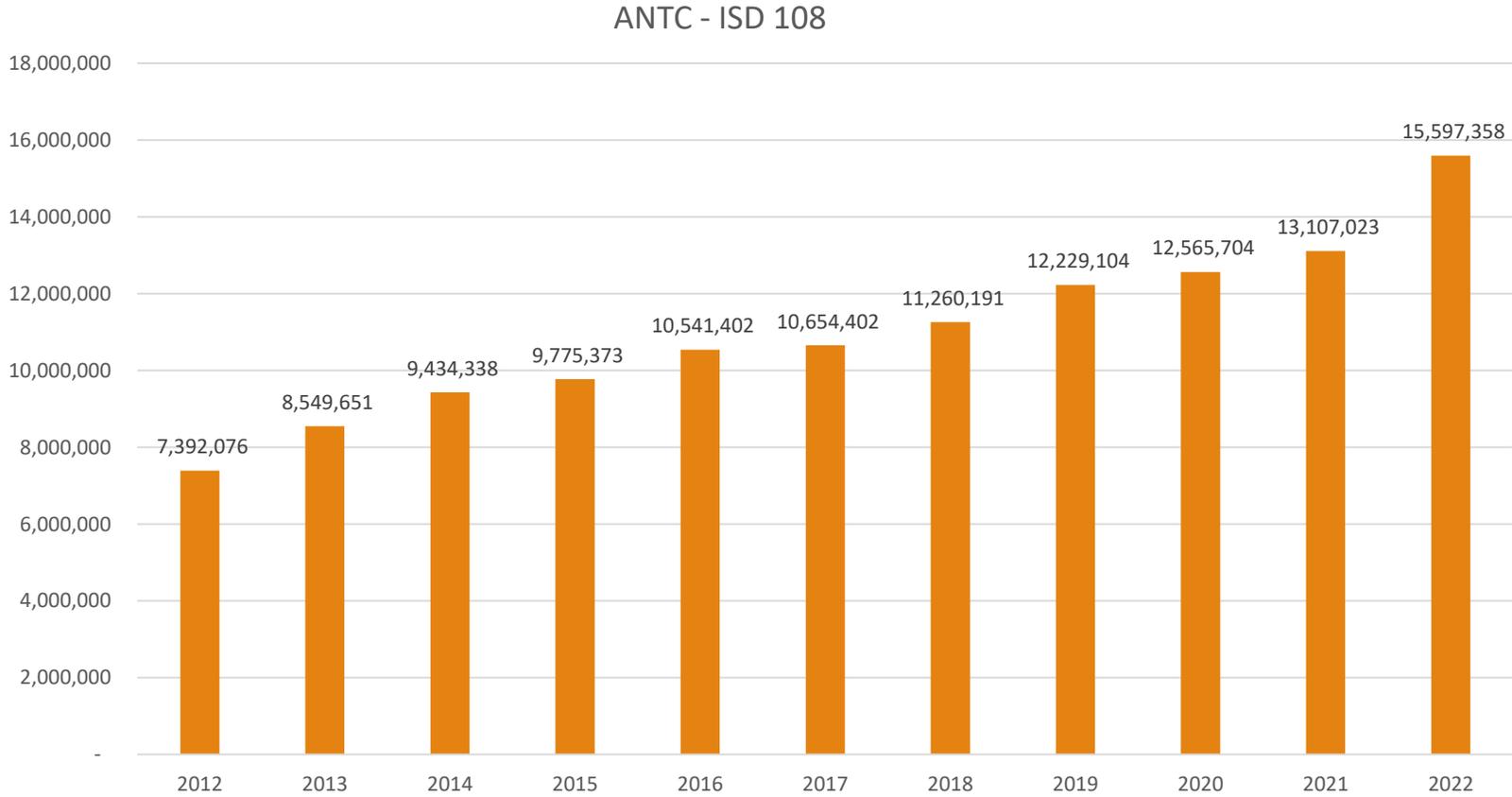
1. CHANGES IN MARKET VALUES
2. CHANGES IN CLASS RATES/HISTORY
3. MARKET VALUE CREDIT
4. VOTER APPROVED REFERENDUMS
5. STATE ADJUSTMENTS



Referendum Market Value Analysis

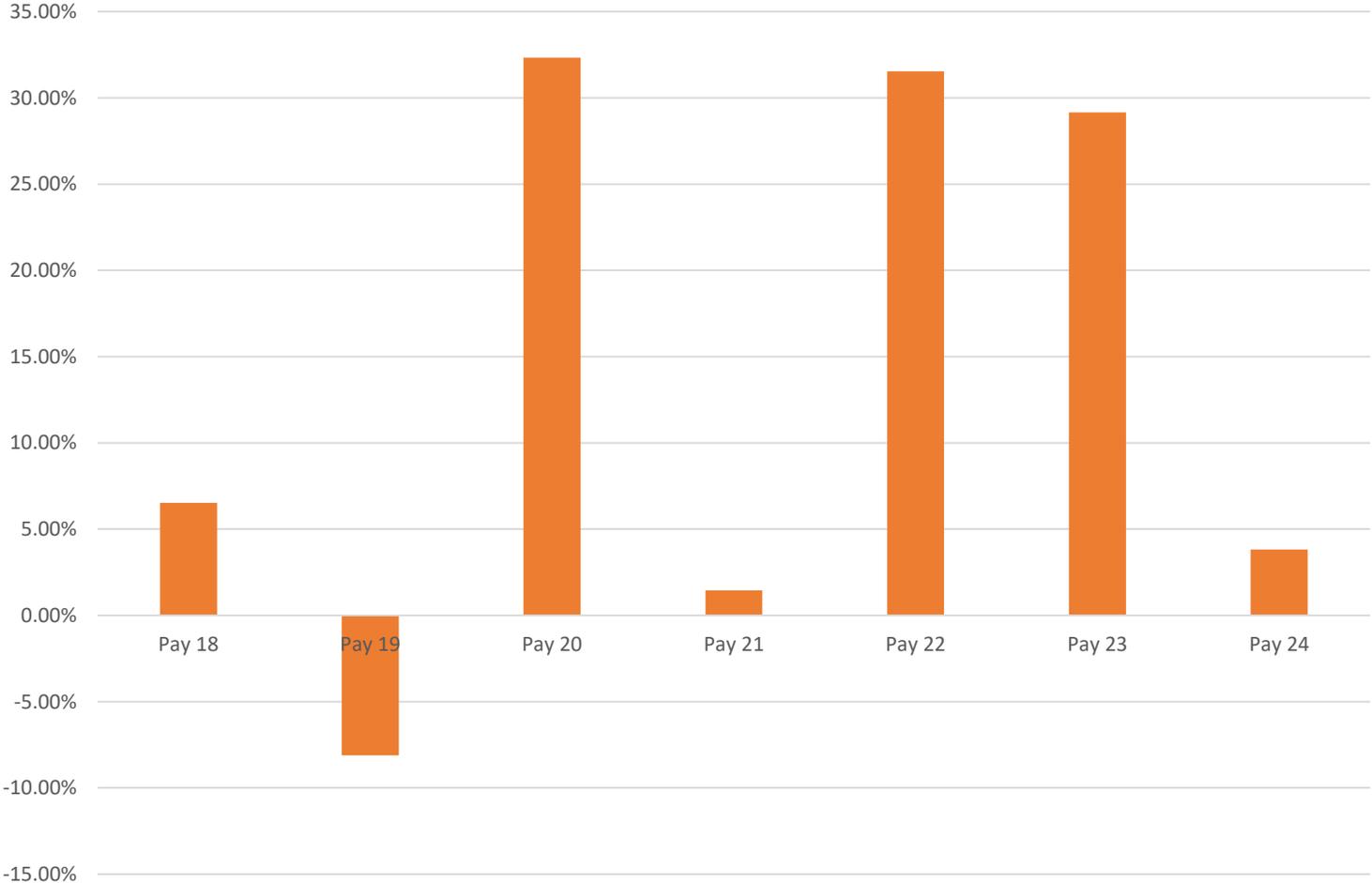


Adjusted Net Tax Capacity Analysis



Levy History

Percent Inc/Dec



Levy Certification



School Board approves Preliminary Levy in September 2023 and Adopts Final Levy in December, 2023

Property Owners pay taxes in May 2024 and October 2024 based on amounts approved by the school board

School district recognizes revenue from collection of taxes from Calendar Year 2024 in Fiscal year 2024-25.





Central Public Schools

LEVY LIMITATION AND CERTIFICATION 2023 Payable 2024

Comparison of Certified Payable 2021 Levy with Proposed Payable 2022 Levy

GROSS LEVIES BY FUND	GROSS LEVIES 22 Pay 23	GROSS LEVIES 23 PAY 24	GROSS LEVIES DIFFERENCE	PERCENTAGE DIFFERENCE
General Fund	2,860,415.42	2,820,585.39	(39,830.03)	-1.39%
Community Services	125,390.91	168,220.56	42,829.65	34.16%
Debt Redemption	2,853,943.19	3,073,481.05	219,537.86	7.69%
Total	5,839,749.52	6,062,287.00	222,537.48	3.81%

Points to Remember

- Revenue formulas are set by the State Legislature except for voter approved referendums.
- Property Valuation increases do not change the amount of revenue a district receives.
- As values change, the property tax burden shifts from taxpayers with small valuation increases to taxpayers with larger valuation increases.



Questions?



Finance Committee Report



December 18, 2023

Purpose

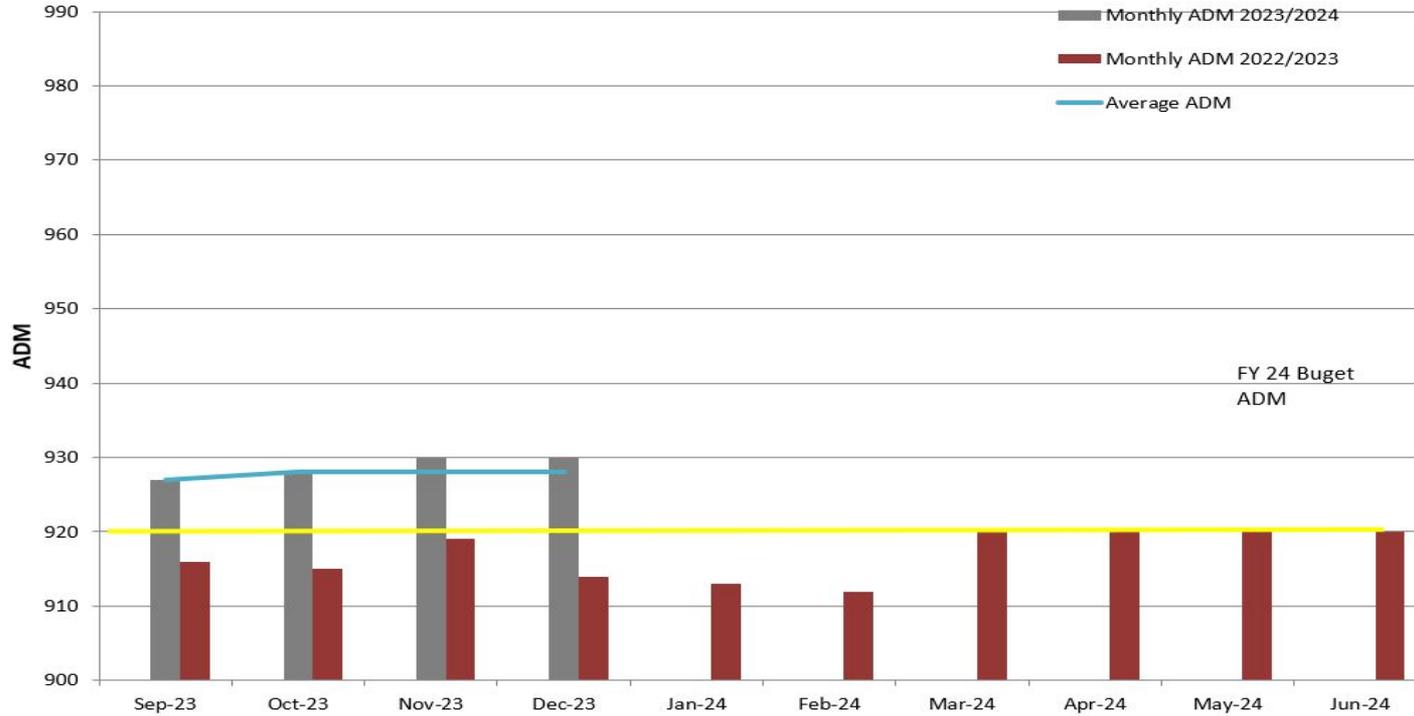


- Provide an overview of the previous months revenue, expense, and enrollment.
- Review significant changes

Enrollment by Month



23-24 Monthly, Average, and Budgeted Daily Membership



Monthly Revenue/Expense



November 2023 Data

Using FY24 Budget

YTD Revenues						
	23-24 Revenue Budget	23-24 Revenue to Date	% of Budget	22-23 Revenue Budget	22-23 Revenue to Date	% of Budget
General Fund	\$ 12,890,477	\$ 3,322,942	25.8%	\$ 12,426,742	\$ 2,725,245	21.9%
Food Services	\$ 636,450	\$ 155,952	24.5%	\$ 649,132	\$ 225,140	34.7%
Community Services	\$ 972,166	\$ 344,873	35.5%	\$ 991,834	\$ 428,626	43.2%
Debt Services	\$ 2,853,946	\$ 1,378,809	48.3%	\$ 2,253,133	\$ 835,679	37.1%
Scholarships	\$ 6,000	\$ 2,700	45.0%	\$ 4,000	\$ 2,713	67.8%
Student Activities	\$ 60,000	\$ 27,856	46.4%	\$ -	\$ 25,361	0.0%
Total Revenue	\$ 17,419,039	\$ 5,233,132	30.0%	\$ 16,324,841	\$ 4,242,765	26.0%
YTD Expenses						
	23-24 Expense Budget	23-24 Expenses to Date	% of Budget	21-22 Expense Budget	21-22 Expenses to Date	% of Budget
General Fund	\$ 13,419,990	\$ 4,057,931	30.2%	\$ 12,394,073	\$ 3,879,325	31.3%
Food Services	\$ 559,900	\$ 195,606	34.9%	\$ 555,628	\$ 173,556	31.2%
Community Services	\$ 937,333	\$ 383,728	40.9%	\$ 939,134	\$ 399,059	42.5%
Debt Services	\$ 2,238,191	\$ 595,658	26.6%	\$ 2,158,536	\$ 624,528	28.9%
Scholarships	\$ 6,000	\$ -	0.0%	\$ 4,000	\$ -	0.0%
Student Activities	\$ 57,000	\$ 36,605	64.2%	\$ -	\$ 31,522	0.0%
Total Expenses	\$ 17,161,414	\$ 5,269,527	30.7%	\$ 16,051,371	\$ 5,107,990	31.8%
Favorable/(Unfavorable)	\$ 257,625	\$ (36,396)	-14.13%	\$ 273,470	\$ (865,225)	-316.4%

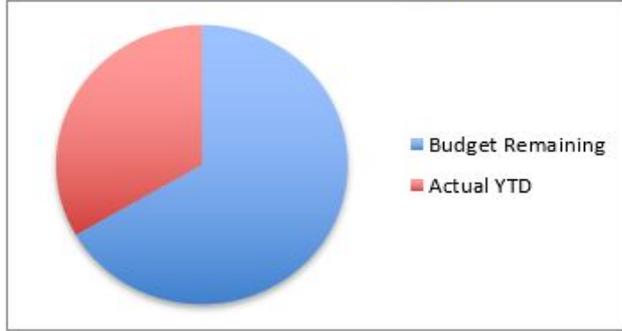
23-24 Fund Balance					
	Audited Fund Balance 7/1/23	23-24 Revenues to Date	23-24 Expenses to Date	Fund Balance 6/30/23	Favorable/(Unfavorable)
General Fund	\$ 2,125,114	\$ 3,322,942	\$ 4,057,931	\$ 1,390,125	\$ (734,989)
Food Services	\$ 152,689	\$ 155,952	\$ 195,606	\$ 113,035	\$ (39,654)
Community Services	\$ 172,917	\$ 344,873	\$ 383,728	\$ 134,062	\$ (38,855)
Debt Services	\$ 20,979	\$ 1,378,809	\$ 595,658	\$ 804,130	\$ 783,151
Scholarships	\$ 31,492	\$ 2,700	\$ -	\$ 34,192	\$ 2,700
Student Activities	\$ 81,865	\$ 27,856	\$ 36,605	\$ 73,116	\$ (8,749)
Total Fund Balance	\$ 2,585,056	\$ 5,233,132	\$ 5,269,527	\$ 2,548,660	\$ (36,396)

ISD 108 Promise to Voters



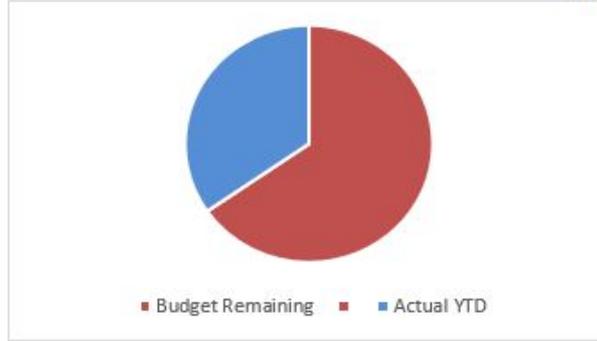
Q1 Curriculum

Budget Remaining **Actual YTD**
139,377 **69,863**



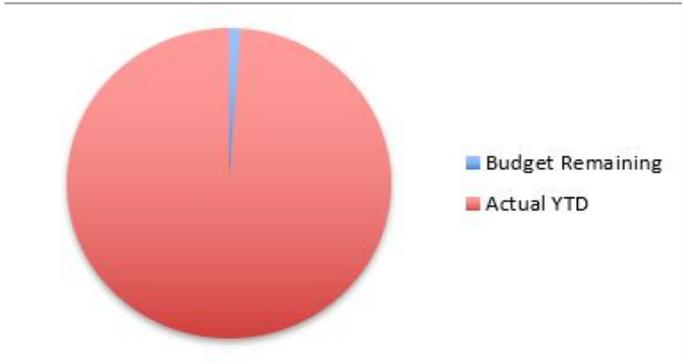
Q1 Staff Development

Budget Remaining **Actual YTD**
57,778 **30,601**



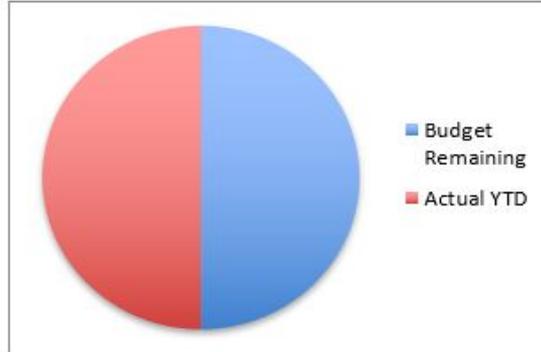
Q2 Tech Levy

Budget Remaining **Actual YTD**
-3,985 **345,432**



Q1 Maintain Class Size

Budget Remaining **Actual YTD**
173,886 **173,886**



K-5 STEAM Room Implementation Update

Monday, December 18, 2023

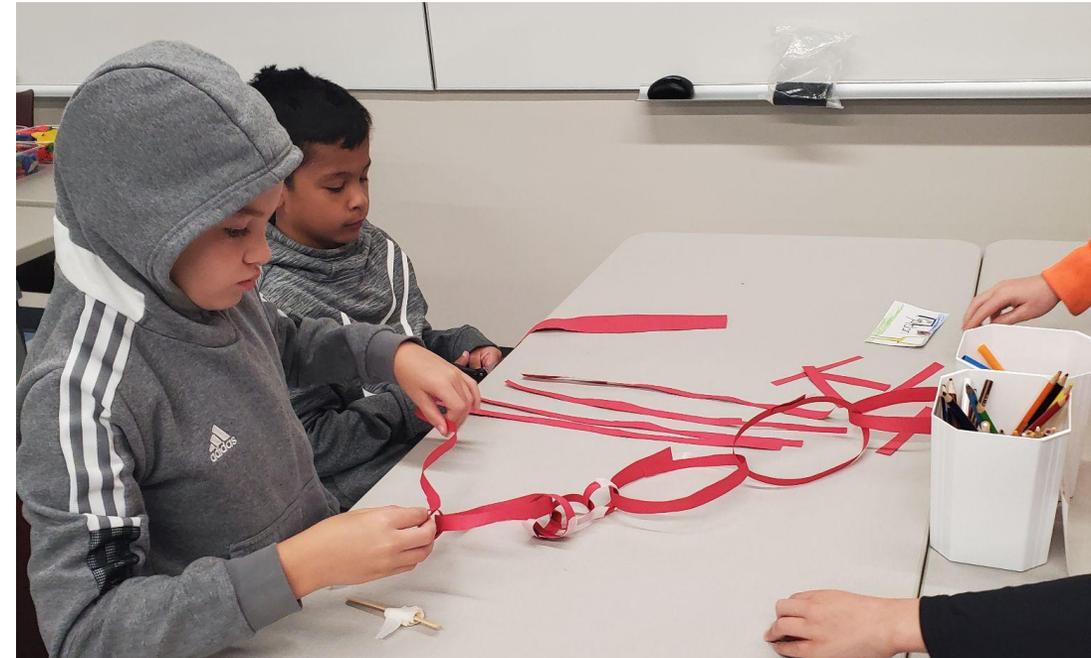
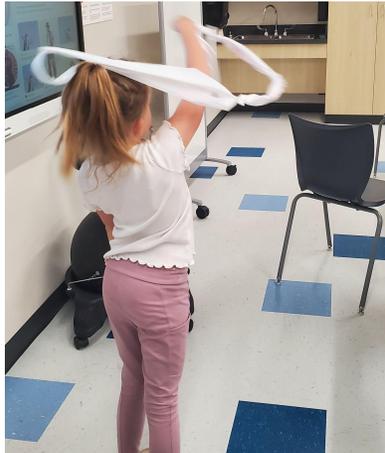
Central's STEAM Lab is a JOY-filled place where students cultivate 21st-century skills using exploration, which leads to lasting community impact.

Nicki Kreuser

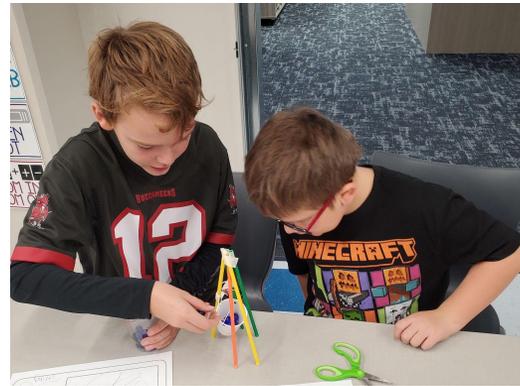
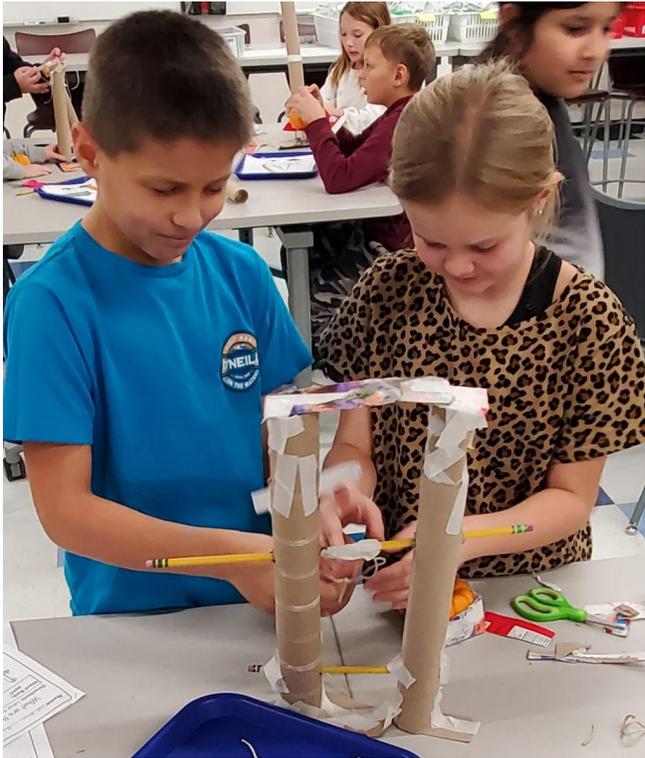
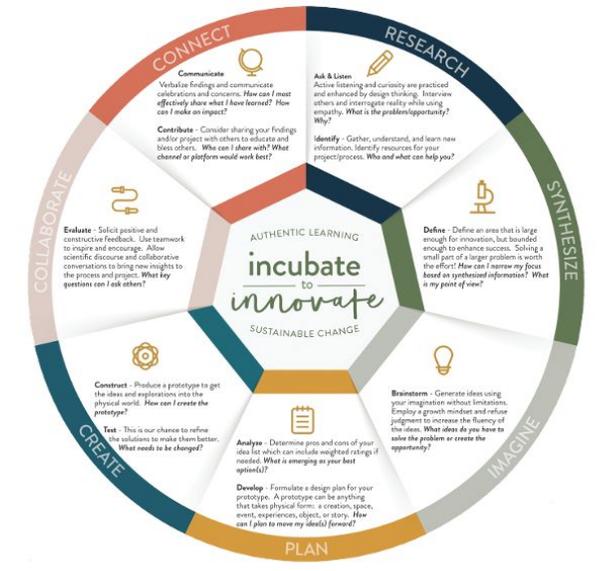


Students will routinely engage in the four C's

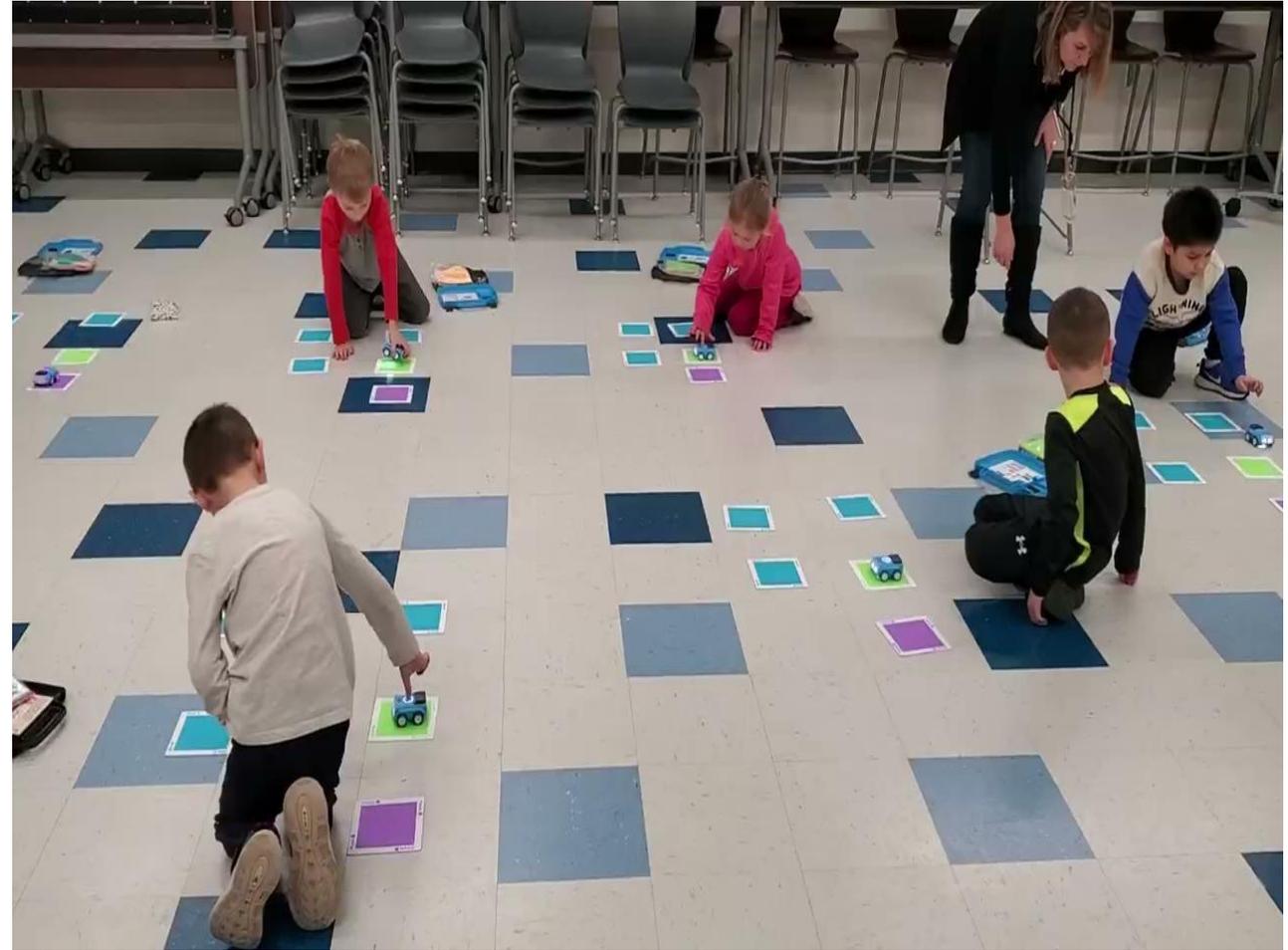
- Communication
- Collaboration
- Critical thinking
- Creativity



The Maker Space will be used as students practice the Engineering Design Process



Relevant technology prepares students for the 21st-century world



Instruction is integrated with classroom learning to deepen understanding

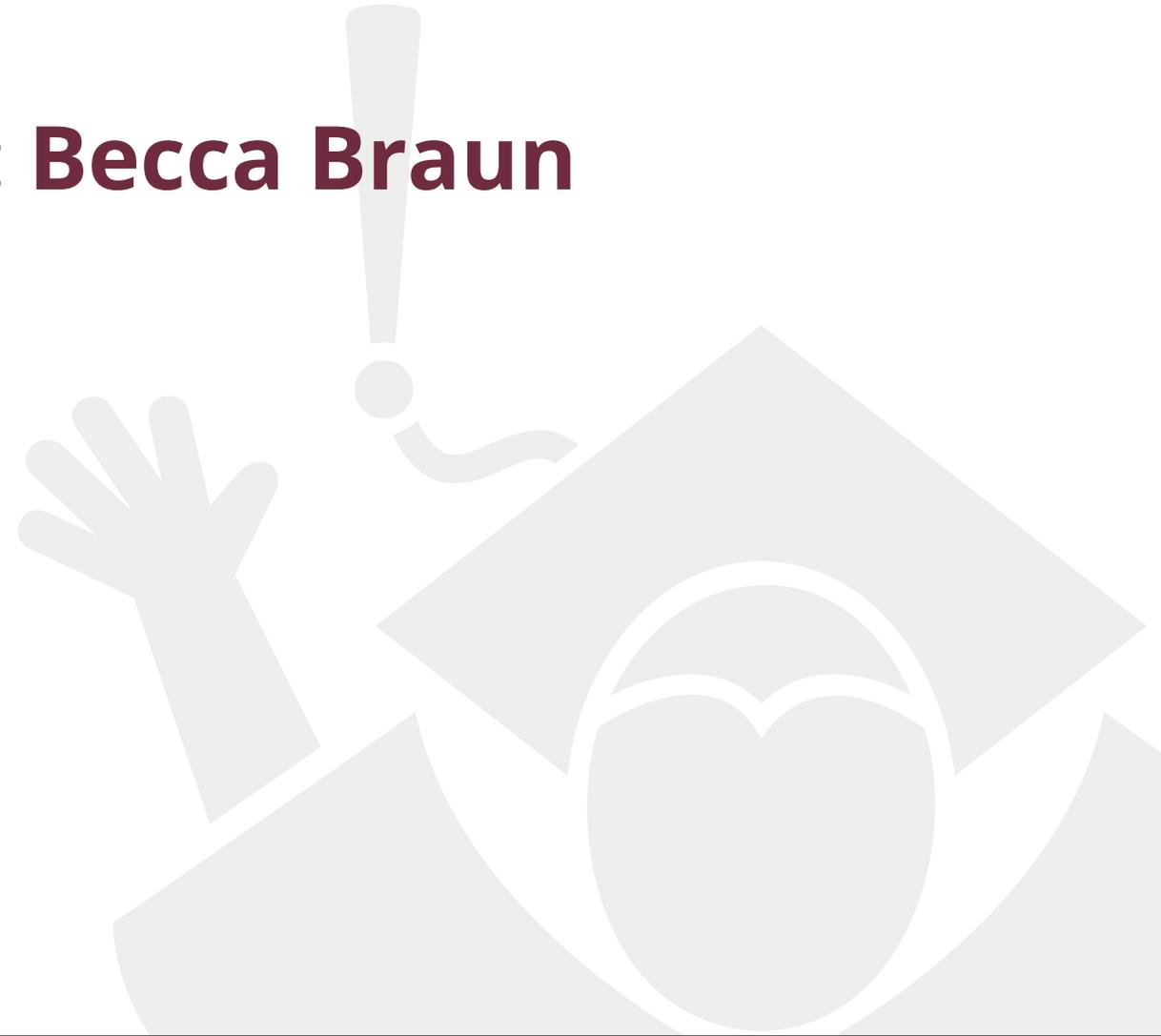


Amazing community support

- Collection boxes for recyclable materials
- Reusable building materials donated by staff, community, and students
- Donors Choose Project for Beebots and Dash Robots
- Haggemiller Lumber of Arlington is donating cedar boards to make bird nesting boxes

Student Services Update: Becca Braun

Monday, December 18, 2023



Student Support Services Update

- **Thanksgiving Meals**=
 - 2023= 16 families served
 - 2022= 9 families last year
- **Project Christmas**=
 - 2023= 29 families received support for a total of 89 students.
 - Gift tags were filled by teachers and community members.
 - 2022= 13 families with 36 students receiving gifts.
- **Project Christmas Monetary Donations**= \$4,031.00

MS/HS Registration Update: Richard Larson

Monday, December 18, 2023



Curriculum

- New SS Law: Citizenship moves to 12th grade. [Plan](#)
- All CHS graduates are required to take Personal Finance.
 - We will offer this in 10th grade.
- Increase electives in Physical Education.
 - Utilization of new space to meet student needs.
- Proposed policy regarding Edmentum classes.

2024-25

Central Public Schools

	Students	Teachers
1st Qtr	42	46
2nd Qtr	43	45
3rd Qtr	43	45
4th Qtr	39	40
Total	167	176

July

S	M	T	W	T	F	S
	1	2	3	4	5	
	8	9	10	11	12	
	15	16	17	18	19	
	22	23	24	25	26	
	29	30	31			

January

S	M	T	W	T	F	S
			1	2	3	
	6	7	8	9	10	
	13	14	15	16	17	
	20	21	22	23	24	
	27	28	29	30	31	

Jan. 2: School Resumes

Jan 17: End of 2nd Qtr. Early Release
 Jan. 20: No School; Staff Development

August

S	M	T	W	T	F	S
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29	30	

February

S	M	T	W	T	F	S
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	

Aug. 22: New Teacher Workshop

Aug. 26-29: Teacher Workshop

Aug. 28-29: Transition Day E-5
 (Conferences and open house individualized by appointment)

Aug. 28: Open House 6-12

Feb. 6: Kindergarten Registration

Feb. 13 & 17: E-6 Conferences

Feb 17: No School; Staff Development

Feb. 17 & 20 MS/HS Conferences

September

S	M	T	W	T	F	S
	2	3	4	5	6	
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26	27	
	30					

March

S	M	T	W	T	F	S
	3	4	5	6	7	
	10	11	12	13	14	
	17	18	19	20	21	
	24	25	26	27	28	
	31					

Sept. 2: Labor Day No School

Sept. 3: Transition Day 6th & 9th grades at school. Bussing provided.

Sept. 4: E-12 First Day of School

Mar. 21: End of 3rd Qtr. Early Release

March 24: Teacher Comp
 March 25 - March 28:
 No School Spring Break

October

S	M	T	W	T	F	S
		1	2	3	4	
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	28	29	30	31		

April

S	M	T	W	T	F	S
		1	2	3	4	
	7	8	9	10	11	
	14	15	16	17	18	
	21	22	23	24	25	
	28	29	30			

Oct. 10 & Oct. 15: E-6 Conferences

Oct. 17 & 18: No School; Fall Recess

April 18: No School; Staff and Students

November

S	M	T	W	T	F	S
					1	
	4	5	6	7	8	
	11	12	13	14	15	
	18	19	20	21	22	
	25	26	27	28	29	

May

S	M	T	W	T	F	S
				1	2	
	5	6	7	8	9	
	12	13	14	15	16	
	19	20	21	22	23	
	26	27	28	29	30	

Nov. 1: End of 1st Qtr. Early Release

Nov. 4: No School; Staff Development

Nov. 4 & 7: HS/MS Conferences

Nov. 27, 28 & 29: No School
 Teacher Comp. & Thanksgiving Break

May 23: Last Day of School,
 1/2 day, students released after lunch

May 23: Graduation

December

S	M	T	W	T	F	S
	2	3	4	5	6	
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26	27	
	30	31				

June

S	M	T	W	T	F	S
	2	3	4	5	6	
	9	10	11	12	13	
	16	17	18	19	20	
	23	24	25	26	27	
	30					

Dec. 23- Jan. 1 : No School; Winter Break

Snow Day Procedure:
 On the first snow/cold weather day class will be cancelled and the following 5 snow/cold weather days will be "e-learning days"