

## Study Session

Tuesday, March 14, 2023 6:00 PM

Oak Park Building, 6355 Osman Avenue North, Stillwater, MN 55082

I. Call to Order	<b>Speaker (s)</b> : Ms. Alison Sherman, School Board Chair
II. Roll Call	<b>Speaker (s)</b> : Ms. Alison Sherman, School Board Chair
III. Pledge of Allegiance	<b>Speaker (s)</b> : Ms. Alison Sherman, School Board Chair
IV. Approval of Agenda	<b>Speaker (s)</b> : Ms. Alison Sherman, School Board Chair
V. Consent Agenda	
V.A. Payment of Invoices from 2.25.23 to 3.10.23 & Off-Cycle Payments from Previous Register	<b>Speaker (s)</b> : Ms. Marie Schrul, Executive Director of Finance
V.B. American Indian Education Program Annual Compliance	<b>Speaker (s)</b> : Ms. Dawn Waller Lueck, Director of Schools
VI. Study Session	
VI.A. Facility Conversations	<b>Speaker (s)</b> : Ms. Carissa Keister, Chief of Staff
VI.B. Elementary Science Materials	<b>Speaker (s)</b> : Dr. Caleb Drexler Booth, Director of Teaching and Learning
VI.C. Budget and Finance 101	<b>Speaker (s)</b> : Ms. Marie Schrul, Executive Director of Finance
VII. Adjournment	<b>Speaker (s)</b> : Ms. Alison Sherman, School Board Chair

Focus Area	Measurable Goal	Progress towards Goal	Is Progress sufficient for concurrence?
Support postsecondary preparation for pupils	We will increase the percentage of 8 <sup>th</sup> -12 <sup>th</sup> grade American Indian students that enroll in post-secondary preparatory classes from 60% (12-20) 2022-2023 to 80% (16-20) during the 2023-2024 school year	2022-2023 Baseline 60% 2023-2024 Registration process currently pending	Yes
Support the academic achievement of American Indian students	100 % of our American Indian 12 <sup>th</sup> grade students will graduate on-time during the 2022-2023 school year	Currently all American Indian seniors are on track for graduation.	Yes
Make curriculum relevant to the needs, interests, and cultural heritage of American Indian pupils	100% of our 15 Native American Student Alliance Student Leaders will participate in a minimum of three of the following American Indian specific leadership opportunities (see plan for list)	All NASA Student Leaders have met or exceeded this goal	Yes
Provide positive reinforcement of the self-image of American Indian pupils	We will increase the percentage of American Indian students grades 8-12 from 30% (6-20) 2022-2023 to 60% (12-20) who participate in StoryArk's Absent Narratives programming	Currently pending including participation in 2023 summer programming.	Yes
Develop intercultural awareness among pupils, parents, and staff	75% of our 450 6 <sup>th</sup> grade Social Studies students at Stillwater and Oak-Land Middle Schools will demonstrate proficiency on the following Minnesota State Social Studies Standards relating to Native Americans (see plan for specific standards)	82% of the 6 <sup>th</sup> grade Social Studies students at Stillwater and Oak-Land Middle Schools demonstrated proficiency on these standards	Yes
Supplement (not supplant) state and federal educational and co-curricular programs	The funding supporting Stillwater Area Public Schools SY 22-23 American Indian Education Program Plan is used to compliment and support our 3 Year Achievement and Integration Plan, our districts MTSS (Multi-Tiered Systems of Support and our districts Comprehensive Social Emotional Learning Framework	This funding compliments and supports	Yes

## Approval

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*AIPAC Chairperson*

*Date*

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*Director of Indian Education*

*Date*

## Contact us

For more information, please visit our website at <https://education.mn.gov/MDE/dse/indian/parent/>

Please submit this documentation to: [MDE.AnnualCompliance@state.mn.us](mailto:MDE.AnnualCompliance@state.mn.us)



# Facilities Conversations

School Board Work Session

March 14, 2023

# Facilities Planning: *Key Dates*

**January:** Demographic study released

**February:** Meetings with city officials

**March:** Community survey results released

**April-May:** Facilities Planning Team to develop facilities improvement recommendations

**Summer:** School board to consider proposed bond referendum

**November:** Potential bond referendum

## Facilities Planning Team

- Made up of parents, community members, city officials and district staff
- Represents all geographic area of the district
- Will consider past facility recommendations, new demographic data and community feedback



**Stillwater**  
AREA PUBLIC SCHOOLS

## Informal conversations held to date:

- Andersen Elementary PTO
- Bayport city officials
- Lake Elmo city officials
- Superintendent's Community Advisory Council
- The Partnership Plan board of directors

## Community Engagement Opportunities

- Community Conversations
  - **March 27:** Andersen school community listening session
  - **April 18:** Lake Elmo school community listening session
  - **Summer (Dates TBD):** Gather feedback from greater community on all facility recommendations
- Community Survey #2

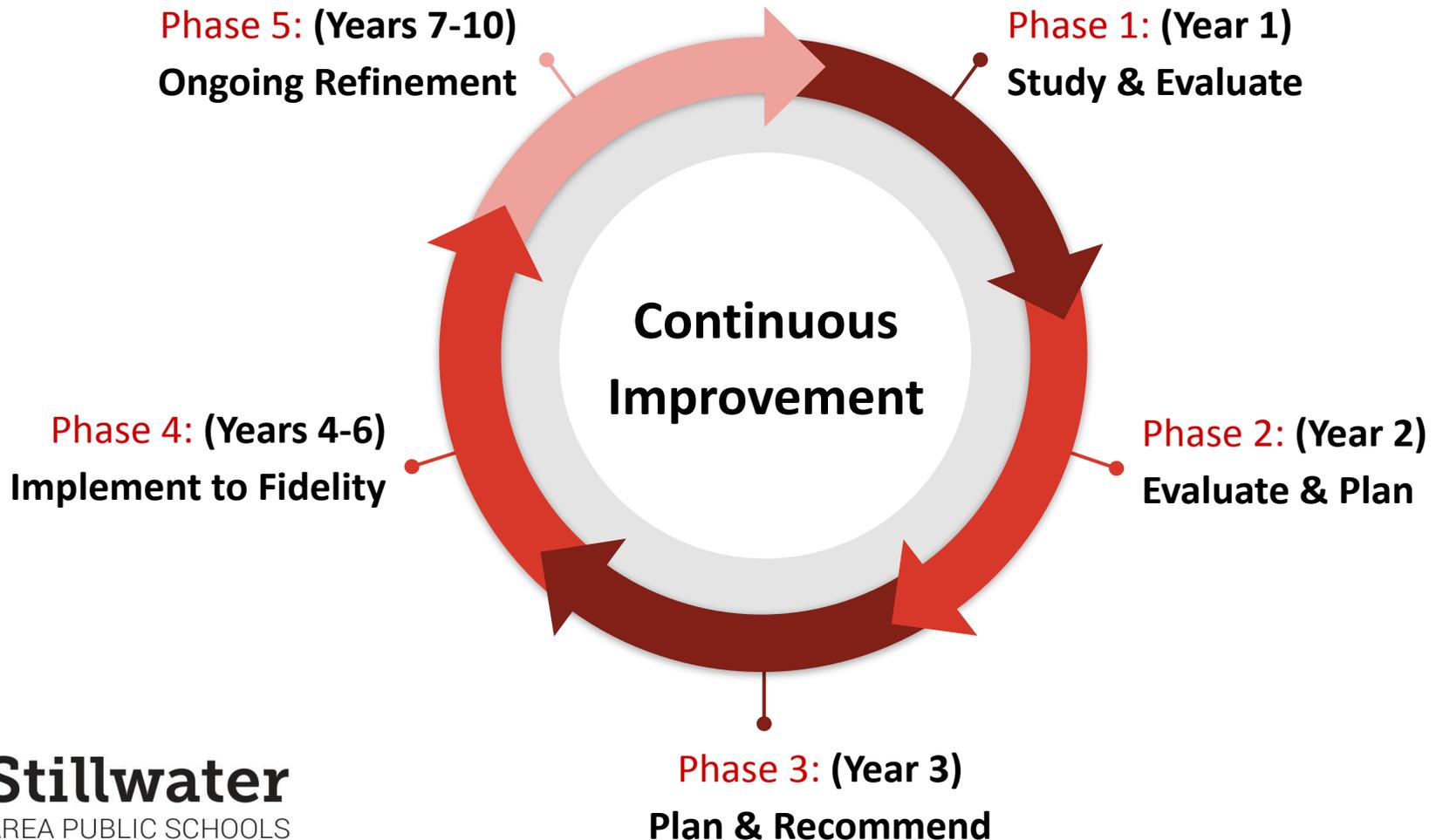


# **K-5 Science Materials Recommendation**

Presented to the School Board

**March 14, 2023**

# Curriculum Review Process



# Why a new K-5 science curriculum?

1. New 2019 MN Science Standards (previously 2009)
  - New MCA to be administered in Spring 2025
2. Current materials do not meet new standards
  - FOSS implemented in 2006-2011
  - FOSS 2nd edition
3. Loss of curricular consistency

# Identification and Selection Process

## Policy 603 & 606

- Evaluate current state of programming
- Analyze standards
- Consult experts
- Review materials and narrow selection
- Vendor presentations
- Opportunity for feedback
- Present to WBWF Learning Advisory
  - *Opportunity for parent and community feedback*



# Smithsonian

# SCIENCE

*for the classroom*

- Fully integrated, student-centered, science curriculum
- Designed to engage students in phenomena-based learning through coherent storylines that build towards answering a question or solving a problem
- Organized by 4 modules per grade level where each module correlates to a “strand” (*life science, Earth and space science, physical science, and engineering design*)
- Integrates literacy readers and student-created STEM notebooks
- Provides a culminating science or design challenge through collaborative performance assessment



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# Portrait of a Stillwater Science Student

## Key Questions:

- What is the level of thinking we want our students to be doing?
- What is the actual science “work” we want our students to be engaged in and to produce?
  - ❑ **Students Questioning**
  - ❑ **Hands-on Exploration**
  - ❑ **Analyze & Interpret Data**
  - ❑ **Engaging in Conversations from Evidence**
  - ❑ **Real World Application**

## Smithsonian Science for the Classroom

- Sense of wonder
- Interactive science notebook provides higher level thinking
- Model drawing demonstrates higher level thinking
- Authentic assessments
- Rigorous
- Sophisticated science and engineering practices
- Hands on experimentation
- End projects

# Improving Student Learning

## **Smithsonian Science for the classroom curriculum will:**

- Ensure consistency in science instruction across the district
- Provide opportunities for students to develop deep questioning skills
- Allow for hands-on exploration and real world application
- Teach students to analyze and interpret data
- Engage students in conversations from evidence

# Implementation & Professional Development

- Initial implementation (Spring 2023)
  - Open to science committee members
  - 4 schools; 9 teachers; 5 grades
  - Smithsonian training in one module
- 2023-2024 Professional Development
  - August workshops and PD days by Smithsonian trainers
  - Grade level reflection and sharing on PD days
  - Ongoing support through instructional coaches, initial implementers, JPED, and collaborative action teams
- Implementation Supports
  - Instructional Expectations
  - Feedback Guide and “look fors”



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Questions?

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# **Finance 101**

## **School Board Work Session**

**Marie Schrul**  
**Executive Director of Finance**  
**March 14, 2023**

# Introduction: Finance Department Services

- Accounting
- Accounts Payable
- Accounts Receivable & Investments
- Audit & Compliance
- Budget & Fiscal Forecast
- Capital planning & sales of long-term debt
- Enrollment
- Enterprise resource planning (Skyward)
- MARSS/Student Reporting
- Payroll
- Purchasing & Contracts
- Risk Management & Insurance



# School Finance Basics

# Public Schools Constitutionally Established

- Minnesota Constitution, Article 13, Section 1
- ...it is the duty of the legislature to establish a general and uniform system of public schools. The legislature shall make such provisions by taxation or otherwise as will secure a thorough and efficient system of public schools throughout the state.

# Basic Education Finance Characteristics

- School finances are highly categorical in nature
- Taxes are the primary revenue source
- Local Education Authority (LEAs) finances are highly regulated
- Finances are administered publicly



# Financial Activities Requiring Board Action

- Approval of annual budget & guidelines
- Approval of financial resolutions at annual Board of Education meeting
- Approval of budget revisions
- Approval of annual financial report
- Approval of new or modified financial policies
- Approval of contracts of \$175,000 or more
- Approval of other contract awards
- State, federal or local reports or applications
- Borrowing money
- Levy certification
- Monthly Operating Authority (payments)
- Sales of bonds, certificates of participation, bond refundings
- Sales, transfers, or leases of property

# Fiscal Activity Calendar



Month	Activity	Previous Fiscal Year	Current Fiscal Year	Next Fiscal Year
July	Closing books for previous fiscal year	X		
August	Closing books for previous fiscal year	X		
	Financial audit conducted	X		
	Levy planning			X
September	Financial audit conducted	X		
	Fall student count		X	
	Certify levy ceiling			X
	Budget planning for next fiscal year			X
October	Financial audit conducted	X		
	Enrollment count & adjustments		X	
November	Financial audit conducted	X		
December	Truth in taxation hearing on levy certification			X
	Financial audit presented to the Board of Education	X		
	Final levy certification			X
	Forecasting next year's revenues and expenditures			X

# Fiscal Activity Calendar

Month	Activity	Previous Fiscal Year	Current Fiscal Year	Next Fiscal Year
January	Annual Board of Education meeting/financial resolutions Budget planning for next fiscal year		X	X
February	Budget planning for next fiscal year			X
March	Budget allocations for next fiscal year Budget presentations for next fiscal year Budget revision for current fiscal year		X	X
April	Budget presentations for next fiscal year			X
May	Budget presentations for next fiscal year			X
June	Budget presentations for next fiscal year Adopt next year's budget			X X



# Fund Balance & GASB 54

# Board Policy 714

## Fund Balance

- Compliance with GASB 54
- Order of fund balance use
- Strive to maintain a minimum unassigned general fund balance of 5% of the annual budget
- Unassigned fund balance was at 2% as of June 30, 2022



POLICY TITLE	POLICY NUMBER	ADOPTED	REVIEW FREQUENCY
Fund Balances	714	Adopted	Review Cycle: 3 Year

### I. PURPOSE

The purpose of this policy is to create new fund balance classifications to allow for more useful fund balance reporting and for compliance with the reporting guidelines specified in Statement No. 54 of the Governmental Accounting Standards Board (GASB).

### II. GENERAL STATEMENT OF POLICY

The policy of this school district is to comply with GASB Statement No. 54. To the extent a specific conflict occurs between this policy and the provisions of GASB Statement No. 54, the GASB Statement shall prevail.

### III. DEFINITIONS

- “Assigned” fund balance amounts are comprised of unrestricted funds constrained by the school district’s intent that they be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, the assigned fund balance represents the remaining amount that is not restricted or committed. The assigned fund balance category will cover the portion of a fund balance that reflects the school district’s intended use of those resources. The action to assign a fund balance may be taken after the end of the fiscal year. An assigned fund balance cannot be a negative number.
- “Committed” fund balance amounts are comprised of unrestricted funds used for specific purposes pursuant to constraints imposed by formal action of the school board and that remain binding unless removed by the school board by subsequent formal action. The formal action to commit a fund balance must occur prior to fiscal year end; however, the specific amounts ~~actually committed~~ can be determined in the subsequent fiscal year. A committed fund balance cannot be a negative number.
- “Enabling legislation” means legislation that authorizes a school district to assess, levy, charge, or otherwise mandate payment of resources from external providers and includes a legally enforceable requirement that those resources be used only for the specific purposes listed in the legislation.
- “Fund balance” means the arithmetic difference between the assets and liabilities reported in a school district fund.
- “~~Nonspendable~~” fund balance amounts are comprised of funds that cannot be spent because they are either not in spendable form or are legally or contractually required to

be maintained intact. They include items that are inherently ~~unspendable~~, such as, but not limited to, inventories, prepaid items, long-term receivables, non-financial assets held for resale, or the permanent principal of endowment funds.

- F. "Restricted" fund balance amounts are comprised of funds that have legally enforceable constraints placed on their use that either are externally imposed by resource providers or creditors (such as through debt covenants), grantors, contributors, voters, or laws or regulations of other governments, or are imposed by law through constitutional provisions or enabling legislation.
- G. "Unassigned" fund balance amounts are the residual amounts in the general fund not reported in any other classification. Unassigned amounts in the general fund are technically available for expenditure for any purpose. The general fund is the only fund that can report a positive unassigned fund balance. Other funds would report a negative unassigned fund balance should the total of ~~nonspendable~~, restricted, and committed fund balances exceed the total net resources of that fund.
- H. "Unrestricted" fund balance is the amount of fund balance left after determining both ~~nonspendable~~ and restricted net resources. This amount can be determined by adding the committed, assigned, and unassigned fund balances.

#### IV. CLASSIFICATION OF FUND BALANCES

The school district shall classify its fund balances in its various funds in one or more of the following five classifications: ~~nonspendable~~, restricted, committed, assigned, and unassigned.

#### V. MINIMUM FUND BALANCE

The school district will strive to maintain a minimum unassigned general fund balance of five (5) percent of the annual budget.

#### VI. ORDER OF RESOURCE USE

If resources from more than one fund balance classification could be spent, the school district will strive to spend resources from fund balance classifications in the following order (first to last): restricted, committed, assigned, and unassigned.

#### VII. COMMITTING FUND BALANCE

A majority vote of the school board is required to commit a fund balance to a specific purpose and subsequently to remove or change any constraint so adopted by the board.

#### VIII. ASSIGNING FUND BALANCE

The school board, by majority vote, may assign fund balances to be used for specific purposes when appropriate. The board also delegates the power to assign fund balances to the following: Superintendent and Director of Finance. Assignments so made shall be reported to the school board on a monthly basis, either separately or as part of ongoing reporting by the assigning party if other than the school board.

An appropriation of an existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues satisfies the criteria to be classified as an assignment of fund balance.

## IX. REVIEW

The school board will conduct an annual review of the sufficiency of the minimum unassigned general fund balance level.

*Legal References:* Statement No. 54 of the Governmental Accounting Standards Board



# ISD NO. 834 - STILLWATER

## AUDITED FUND BALANCES THROUGH JUNE 30, 2022

	6/30/21	2021-22	TRANSFERS	2021-22	TRANSFERS	6/30/22
FUND DESCRIPTION	AUDITED BALANCE	AUDITED REVENUES	INTO FUNDS	AUDITED EXPENDITURES	OUT OF FUNDS	AUDITED BALANCE
<b>GENERAL FUND</b>						
<b>A. UNASSIGNED - OPERATING</b>	\$ 4,426,645	\$ 98,788,173	\$ (2,105,873)	\$ 98,645,783	\$ -	\$ 2,463,162
As a percentage of current year operating expenditures	3.68%					2.07%
<b>B. NONSPENDABLE FOR</b>						
PREPAID ITEMS	\$ 59,842	\$ 148,874	\$ -	\$ 59,842	\$ -	\$ 148,874
<b>C. RESTRICTED FOR</b>						
LEARNING AND DEVELOPMENT	\$ -	\$ 1,702,832	\$ 508,149	\$ 2,210,981		\$ -
STUDENT ACTIVITIES	54,917	103,919		82,055		76,781
SCHOLARSHIPS	276,949	18,704		21,600		274,053
ACHIEVEMENT AND INTEGRATION	210,594	973,027		1,183,621		-
MEDICAL ASSISTANCE	248,552	310,832		251,244		308,140
GIFTED AND TALENTED	-	115,866	9,972	125,838		-
BASIC SKILLS	-	747,531	651,909	1,399,440		-
SAFE SCHOOLS	259,243	494,303		494,303		259,243
COOPERATIVE PROGRAMS	-	450,498	546,243	996,741		-
STAFF DEVELOPMENT	-	1,199,300	389,600	1,588,900		-
LTFM	6,703,982	7,309,623		5,752,281		8,261,324
OPERATING CAPITAL	6,478,031	4,664,055		4,011,000		7,131,086
TOTAL RESTRICTED	\$ 14,232,268	\$ 18,090,490	\$ 2,105,873	\$ 18,118,004	\$ -	\$ 16,310,627
<b>D. COMMITTED FOR</b>						
<b>E. ASSIGNED FOR</b>						
SEVERANCE BENEFITS	\$ 660,000	\$ 115,000		\$ -		\$ 775,000
FACILITY USE IMPROVEMENTS	476,706	78,921		-		555,627
ALTERNATIVE COMPENSATION Q-COMP	210,966	1,399,685		1,602,144		8,507
SUBSEQUENT YEAR'S BUDGET	528,732	-		528,732		-
GRANTS	445,167	45,398		-		490,565
DONATIONS	523,740	118,302		-		642,042
TOTAL ASSIGNED	\$ 2,845,311	\$ 1,757,306	\$ -	\$ 2,130,876	\$ -	\$ 2,471,741
BUDGET		\$ 119,751,137		\$ 119,559,802		\$ 21,755,401
<b>TOTAL GENERAL FUND</b>	<b>\$ 21,564,066</b>	<b>\$ 118,784,843</b>	<b>\$ -</b>	<b>\$ 118,954,505</b>	<b>\$ -</b>	<b>\$ 21,394,404</b>
DIFFERENCE		(\$966,294)		(\$605,297)	\$ -	(\$360,997)
% VARIANCE		-0.81%		-0.51%		

Source: CLA audit, 2021-22





**Levy**

# Levy Basics

- School levy authority is established in law
- School budgets are a combination of state, federal and local funding, including voter approved operating & technology levies
- Unlike cities and counties, the school levy that was certified in December 2022 funds the following school year (2023-24)
- Levy revenue is 25.2% of the total district's 2022-23 budget

# Summer Levy Process

- Districts enter initial levy data into the MN Department of Education (MDE) levy information system (July-August)
- The Long Term Facilities Maintenance (LTFM) application is approved by the School Board & submitted to the MDE Commissioner by the end of July
- Initial data reflected on first MDE levy run in early September

# MDE Levy Limitation & Certification Report

LVYLIM08340123 MINNESOTA DEPARTMENT OF EDUCATION  
 DISTRICT NO. 0834 TYPE 01 LEVY LIMITATION AND CERTIFICATION  
 DISTRICT NAME Stillwater Area Public Sc 2022 PAYABLE 2023  
 ECSU REGION 11 WASHINGTON

ED-00111-43

PAGE 30 OF 39  
 DATE OF RUN: 01/19/23

MDE releases preliminary levy information in early to mid September and continues to update this report during the levy process.

The Finance team utilizes this report to recommend the preliminary and final certified levy.

## I. COMPUTATION OF 2022 PAYABLE 2023 LEVY LIMITATION BY FUND (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	INITIAL LEVY LIMITATION	LIMITATION ADJUSTMENTS	ABATEMENT ADJUSTMENTS	OFFSET ADJUSTMENTS	TAC/MAX EFF ADJUSTMENT	MAXIMUM LEVY LIMITATION
GEN-RMV VOTER-EXEMP	15,840,719.07	378,333.51-	N/A			15,462,385.56
GEN-RMV OTHER-EXEMP	7,360,578.60	207,757.65-	N/A			7,152,820.95
GEN-NTC VOTER-EXEMP	5,210,401.51		N/A			5,210,401.51
GEN-NTC OTHER-GENED	N/A	N/A	N/A	N/A	N/A	N/A
GEN-NTC OTHER-EXEMP	13,293,306.19	2,059,999.14-	18,131.45			11,251,438.50
TOTAL GENERAL	41,705,005.37	2,646,090.30-	18,131.45			39,077,046.52
COM SERV-EXEMP	1,033,295.07	23,401.72	507.02			1,057,203.81
DEBT-VOTER-NONEXEMP	10,171,272.00	654,013.40-	8,035.49			9,525,294.09
DEBT-OTHER-NONEXEMP	252,810.00	16,255.73-				236,554.27
TOTAL DEBT SERV	10,424,082.00	670,269.13-	8,035.49			9,761,848.36
OPEB-VOTER-NONEXEMP						
OPEB-OTHER-NONEXEMP						
TOTAL OPEB/PENSION						
TOTAL	53,162,382.44	3,292,957.71-	26,673.96			49,896,098.69

## II. COMPARISON OF 2021 PAYABLE 2022 LEVY LIMITATION WITH 2022 PAYABLE 2023 LEVY LIMITATION (BEFORE COUNTY AUDITOR ADJUSTMENTS):

FUND	2021 PAY 2022 LIMITATION	2022 PAY 2023 LIMITATION	INCREASE (DECREASE)	PERCENT CHANGE
GENERAL	37,149,130.71	39,077,046.52	1,927,915.81	5.19
COMMUNITY SERVICE	994,449.28	1,057,203.81	62,754.53	6.31
GENERAL DEBT SERVICE	9,591,494.57	9,761,848.36	170,353.79	1.78
OPEB DEBT SERVICE				
TOTAL	47,735,074.56	49,896,098.69	2,161,024.13	4.53



# September – “Setting the Ceiling”

- The School Board must certify a levy “ceiling” or “maximum” amount that the District can levy for
- Amount is based on calculations provided by MDE in early to mid-September
- Must be certified by September 30 (information provided to the county and MDE)
- Levy can only move downward after October 1

# December – Truth in Taxation Hearing

- State statute requires all local governments (cities, counties and school districts) to hold a public hearing prior to finalizing their levy authority and to allow for public comment
- The hearing must follow the release of the proposed tax notices from the county (estimated mail date is around mid November)
- The notice provides information on estimated taxes as well as market value and other homestead adjustments

# December – Final Levy Certification

- The School Board certifies the final levy amount at a December School Board meeting following the Truth in Taxation hearing
- Final levy must be certified by the end of December
- Levy certification report signed by the School Board Clerk

# Factors Impacting School Levies

- Changes in tax base – increases often result in less state aid
- Changes in enrollment
- Legislative changes to education formulas
- Referendum inflationary increases
- Pension contribution changes required by law
- Employment changes that drive severance and unemployment levies
- Capital bonds, bond refundings, abatements, long term facilities maintenance, health and safety projects, lease costs

# General Fund Levies

	Pay 2022 RMV Information	Pay 2022 NTC Information	Total	Est. Pay 2023 RMV Information	Est. Pay 2023 NTC Information	Total	Potential Levy Change
<b>GENERAL FUND</b>							
Operating Referendum - Voter Approved	15,349,408.84		15,349,408.84	15,814,576.80		15,814,576.80	465,167.96
Prior Years Adjustments	8,956.20		8,956.20	(352,191.24)		(352,191.24)	(361,147.44)
<b>Sub Total</b>	15,358,365.04	0.00	15,358,365.04	15,462,385.56	0.00	15,462,385.56	104,020.52
Equity	709,799.02		709,799.02	859,400.51		859,400.51	149,601.49
Local Optional	6,484,744.61		6,484,744.61	6,533,831.81		6,533,831.81	49,087.20
Transition	27,726.39		27,726.39	27,934.55		27,934.55	208.16
1st Tier Board Approved Referendum	0.00		0.00	0.00		0.00	0.00
Prior Years Adjustments	(45,361.86)		(45,361.86)	(268,345.92)		(268,345.92)	(222,984.06)
<b>Sub Total</b>	7,176,908.16	0.00	7,176,908.16	7,152,820.95	0.00	7,152,820.95	(24,087.21)
Capital Projects Referendum		4,700,000.00	4,700,000.00		5,210,401.51	5,210,401.51	510,401.51
Operating Capital		1,247,264.89	1,247,264.89		1,353,547.93	1,353,547.93	106,283.04
Alt Teacher Comp (QCOMP)		794,460.81	794,460.81		777,671.11	777,671.11	(16,789.70)
Achievement & Integration		343,580.14	343,580.14		347,745.38	347,745.38	4,165.24
Reemployment Ins		50,000.00	50,000.00		75,000.00	75,000.00	25,000.00
Safe Schools		326,498.40	326,498.40		328,125.60	328,125.60	1,627.20
Safe Schools Intermediate		136,041.00	136,041.00		136,719.00	136,719.00	678.00
Career and Technical		312,871.68	312,871.68		350,179.17	350,179.17	37,307.49
Annual OPEB		800,000.00	800,000.00		879,347.00	879,347.00	79,347.00
Long Term Facilities Maintenance		7,038,734.82	7,038,734.82		7,116,990.00	7,116,990.00	78,255.18
Building / Land Lease		1,830,331.00	1,830,331.00		1,927,981.00	1,927,981.00	97,650.00
Prior Years Adjustments		(2,965,925.23)	(2,965,925.23)		(2,041,867.69)	(2,041,867.69)	924,057.54
<b>Sub Total</b>	0.00	9,913,857.51	9,913,857.51	0.00	11,251,438.50	11,251,438.50	1,337,580.99
<b>Total General</b>	<b>22,535,273.20</b>	<b>14,613,857.51</b>	<b>37,149,130.71</b>	<b>22,615,206.51</b>	<b>16,461,840.01</b>	<b>39,077,046.52</b>	

# Community Service Levies

	Pay 2022 RMV Information	Pay 2022 NTC Information	Total	Est. Pay 2023 RMV Information	Est. Pay 2023 NTC Information	Total	Potential Levy Change
<b>COMMUNITY ED</b>							
Basic Community Education		470,601.80	470,601.80		482,445.45	482,445.45	11,843.65
Early Child Family		315,236.33	315,236.33		339,331.45	339,331.45	24,095.12
Home Visiting		8,819.31	8,819.31		9,452.00	9,452.00	632.69
Adults w/ Disabilities		2,000.00	2,000.00		2,000.00	2,000.00	0.00
School Age Care		170,000.00	170,000.00		200,000.00	200,000.00	30,000.00
Prior Years Adjustments		27,791.84	27,791.84		23,974.91	23,974.91	(3,816.93)
<b>Total Comm Service</b>	0.00	994,449.28	994,449.28	0.00	1,057,203.81	1,057,203.81	62,754.53

# Debt Service Levies

	Pay 2022 RMV Information	Pay 2022 NTC Information	Total	Est. Pay 2023 RMV Information	Est. Pay 2023 NTC Information	Total	Potential Levy Change
<b>DEBT SERVICE</b>							
Debt Service Voter-Approved		10,173,634.00	10,173,634.00		10,171,272.00	10,171,272.00	(2,362.00)
Debt Excess		(593,520.96)	(593,520.96)		(654,013.40)	(654,013.40)	(60,492.44)
Prior Years Adjustments		11,381.53	11,381.53		8,035.49	8,035.49	(3,346.04)
<b>Sub Total</b>	0.00	9,591,494.57	9,591,494.57	0.00	9,525,294.09	9,525,294.09	(66,200.48)
Debt Service Other		0.00	0.00		252,810.00	252,810.00	252,810.00
Debt Excess					(16,255.73)	(16,255.73)	(16,255.73)
Prior Years Adjustments		0.00	0.00		0.00	0.00	0.00
<b>Sub Total</b>	0.00	0.00	0.00	0.00	236,554.27	236,554.27	236,554.27
<b>Total Debt Service</b>	0.00	9,591,494.57	9,591,494.57	0.00	9,761,848.36	9,761,848.36	170,353.79

# Total Pay 2023 Levy

Levy Description of Categoricals	Pay 2022			Est. Pay 2023	Est. Pay 2023	Total	Potential Levy Change
	RMV Information	Pay 2022 NTC Information	Total	RMV Information	NTC Information		
General	22,535,273.20	14,613,857.51	37,149,130.71	22,615,206.51	16,461,840.01	39,077,046.52	1,927,915.81
Community Service	0.00	994,449.28	994,449.28	0.00	1,057,203.81	1,057,203.81	62,754.53
Debt Service	0.00	9,591,494.57	9,591,494.57	0.00	9,761,848.36	9,761,848.36	170,353.79
<b>Total</b>	<b>22,535,273.20</b>	<b>25,199,801.36</b>	<b><u>47,735,074.56</u></b>	<b>22,615,206.51</b>	<b>27,280,892.18</b>	<b><u>49,896,098.69</u></b>	<b>2,161,024.13</b>



# Budget

# Influencing Factors

- Fiscal year-end projections vs. actual revenue & expenditures impact fund balance
- Enrollment fluctuations impact revenue, class size and building capacity
- Contractual settlements impact expenditure levels
- Legislative adjustments impact revenue & expenditures (mandates)
- Previous year's October 1 free & reduced lunch count
- Bond ratings
- Inflation

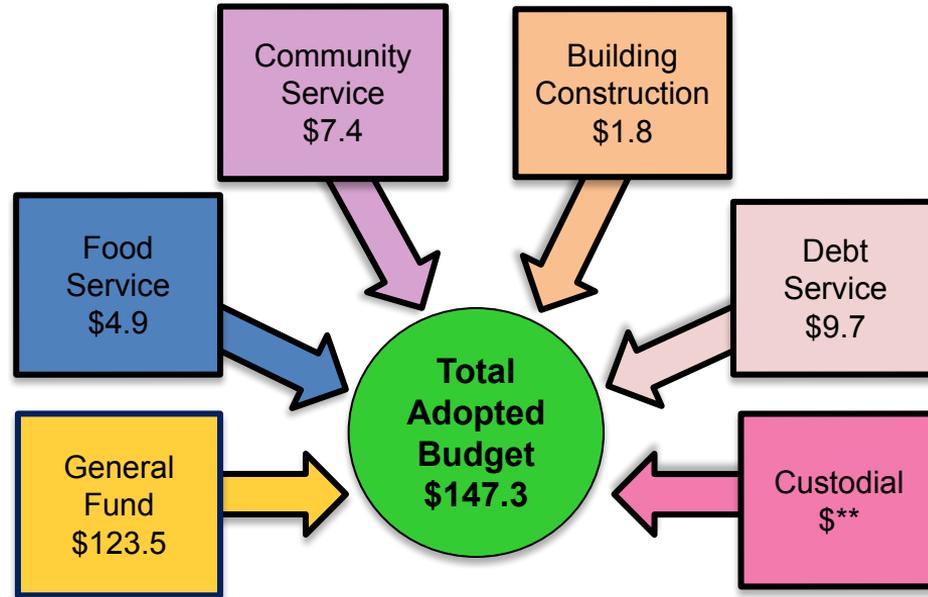
# 2022-23 Revenue Budget

<u>Revenue</u>	<u>Adopted 2022-23</u>	<u>% of Total</u>
<b>General Fund</b>		
Levy	\$ 37,272,131	29.6%
State Aid	81,698,572	64.9%
Federal	3,449,297	2.7%
Other Local Revenue	3,530,000	2.8%
<b>Total General Fund</b>	<b><u>\$125,950,000</u></b>	100.0%
<b>Food Service Fund</b>	\$ 4,806,085	
<b>Community Service Fund</b>	7,231,778	
<b>Building Construction Fund</b>	2,000	
<b>Debt Service Fund</b>	9,704,495	
<b>Custodial Fund</b>	<u>10,000</u>	
<b>Total Revenue</b>	<b>\$ 147,704,358</b>	

# 2022-23 Expenditure Budget

<u>Expenditures</u>	<u>Adopted 2022-23</u>	<u>% of Total</u>
<b>General Fund</b>		
District & School Administration	\$ 3,652,383	3.0%
District Support Services	5,742,774	4.6%
Regular Instruction and Vocational Instruction	49,081,716	39.7%
Special Education	23,361,979	18.9%
Instructional Support Services	8,184,911	6.6%
Pupil Support Services	14,798,654	12.0%
Operations and Maintenance	18,225,000	14.8%
Fiscal and Other Fixed Costs	481,000	0.4%
<b>Total General Fund</b>	<b>\$ 123,528,417</b>	<b>100.0%</b>
<b>Food Service Fund</b>	<b>\$ 4,864,842</b>	
<b>Community Service Fund</b>	<b>7,372,606</b>	
<b>Building Construction Fund</b>	<b>1,800,000</b>	
<b>Debt Service Fund</b>	<b>9,691,675</b>	
<b>Custodial Fund</b>	<b>10,000</b>	
<b>Total Expenditures</b>	<b>\$ 147,267,540</b>	

# 2022-23 Adopted Budget (Expenditures)



General Fund  
\$123.5 million

## General Fund

- Consists of all activities that are not accounted for in special purpose funds. The activities in the General Fund include regular and special education classroom activities, student and district support services, as well as building and grounds operations and maintenance
- Includes: General education basic aid, voter approved operating & technology levies, Compensatory Education, and Federal entitlements as major funding components

Food Service  
\$4.9 million

## Food Service Fund

- Must be established in a district that maintains a food service program for students
- Food Services are those activities which have as their purpose the preparation and serving of regular and incidental meals, lunches and snacks in connection with school activities

Community  
Service  
\$7.4 million

## Community Service Fund

- Must be established in a district that provides services to residents in the areas of: Adult Basic Education, Early Childhood Family Education, School Readiness, School Age Care, Adults with Disabilities, general enrichment, youth and senior programs, recreation and other similar services

Building  
Construction  
\$1.8 million

## Building Construction Fund

- Records financial activity relating to a building construction program resulting from the sale of general obligation bonds or certificates of participation
- Building construction funds are held in trust and are utilized only for authorized projects
- Resources may be used for general construction, building additions, architectural and engineering costs, equipment (this is a partial list of items)
- May include LTFM levy funding for deferred maintenance projects

Debt Service  
\$9.7 million

## Debt Service Fund

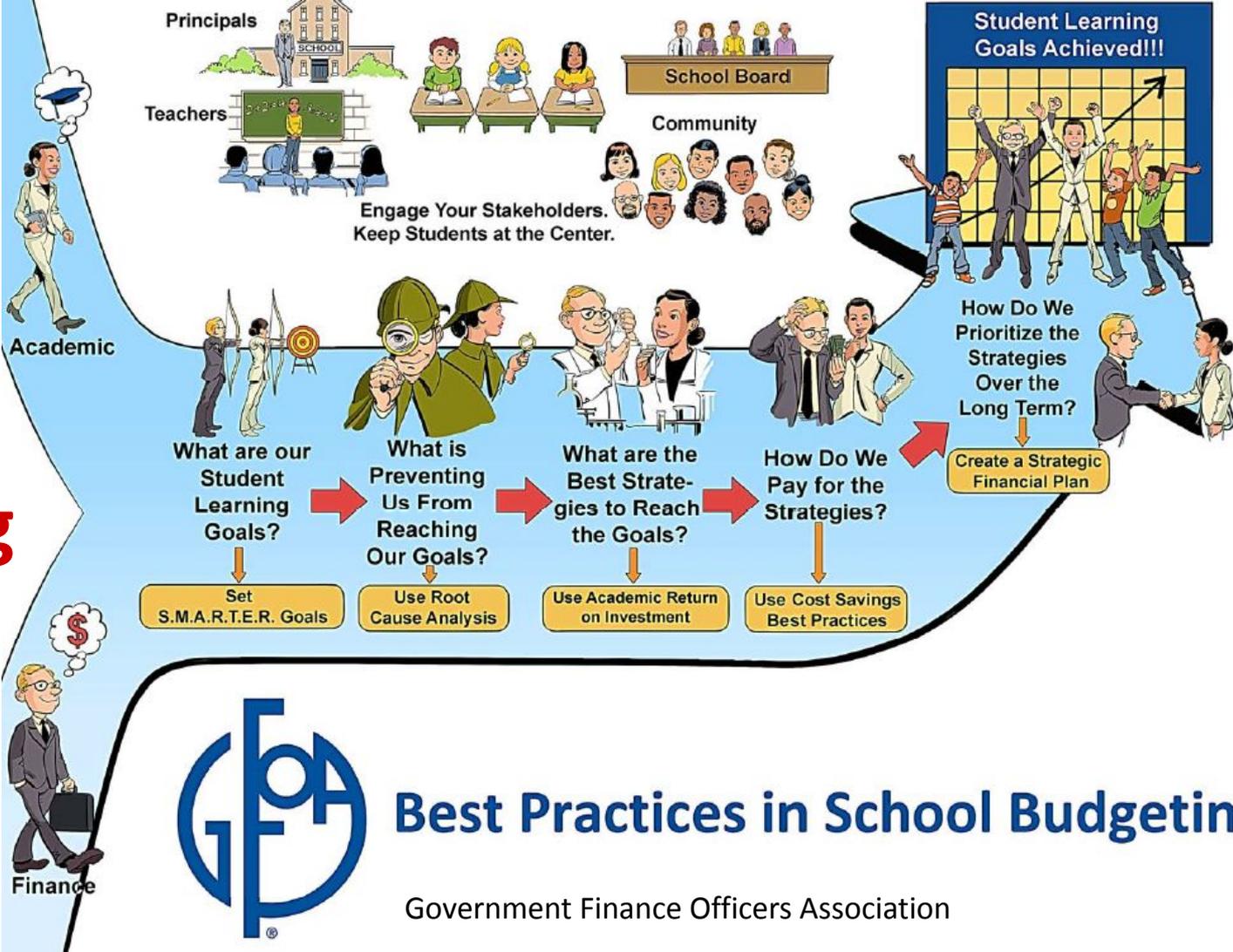
- Must be established in a district that has outstanding bonded indebtedness, for building construction or operating capital
- Must record activity for initial or refunded bonds. The School Board may authorize the investment of debt funds in certain types of securities specified by law. The earnings accrued from such investments become a part of the Debt Service Fund

Custodial  
\$10,000

## Custodial Fund

- Custodial funds represent a flow through mechanism in which the district receives funds and distributes these funds to an organization, with no financial benefit
- Scholarships that exist in the Custodial Fund represent funding that the district receives and distributes

# Priority Based Budgeting





**Questions?**