

# Greenbush Middle River Public School District

School Board Meeting: January 20, 2021  
*Agenda item 21.5*



# GMR School District Investments for Student and Community Use



# For the past several years there has been on-going developments and significant accomplishments within five key areas in the GMR School District:

## 1) Curriculum, Instruction and Assessment;

*eg: Elementary & High School curriculum cycle, Technology Initiative(s)  
[1:1 computer devices, Wireless computer network, teacher devices - pending]*

## 2) School - Community;

continue to have a good relationship(s) with the Community

*eg: Board acceptance of donations to school programs during each school board meeting, financial support of summer recreation programming, Board approval of City of Greenbush trail system.*

## 3) Safety and Security;

*eg: Access to school building, video cameras, phone system replaced, A.L.I.C.E. training, Bus radio replacement - pending*

## 4) Facilities;

*eg: Industrial Tech. air filtering system,  
Gym Floor replacement,  
Roof repairs*

## 5) Budget and Finance

*eg: Budget reductions and successful operating referendum to remain financially solid while experiencing a declining enrollment pattern.*



# Major Demands on District's Limited Resources (FUNDS) to...

- Maintain Competitive Salaries
  - Attract qualified staff
  - Compete for staff in areas of shortage
- Student Programs and Offerings
- Efficient and Cost Effective Operations
- Have Cash Reserves available



## How much fund balance is needed?

- There is no absolute right answer as to how much a given district should have in its fund balance. A general guideline provided by financial auditors indicate a fund balance of 25% of the general education formula in the unreserved general fund. For FY 20:  $\$6,438 \times 25\% = \$1,609 \times 301$  [weighted] funding units (271 K-12 students = 301 weighted funding units) = \$484,459 would place the District in a solid financial position. This represents about 5 weeks of school district operations. FY 20 Unreserved General Fund Balance – \$421,294 (as per financial audit)

\* = Information Source: Minnesota Association of School Business Officials & District Financial Auditor

Independent School District No. 2683  
Greenbush Middle River School District  
Notes to Financial Statements  
June 30, 2020

The UFARS fund balance reporting standards are slightly different than the reporting standards under GASB 54 *Fund Balance Reporting and Governmental Fund Type Definitions*. Below is a reconciliation between the fund balance reporting under GASB 54 and UFARS reporting standards:

	<u>GASB Balance</u>	<u>Reconciling Items</u>	<u>UFARS Balance</u>
Fund balances			
Nonspendable			
Inventories	\$ 5,512	\$ -	\$ 5,512
Restricted			
Student activities	181,517	-	181,517
Scholarships	119,941	-	119,941
Operating capital	109,422	-	109,422
Safe schools	37,848	-	37,848
Long term facilities maintenance	239,653	-	239,653
Debt service	12,015	-	12,015
ECFE	29,463	-	29,463
Community service	-	14,808	14,808
Community education	-	(7,216)	(7,216)
School readiness	-	(34,693)	(34,693)
Total restricted	<u>729,859</u>	<u>(27,101)</u>	<u>702,758</u>
Committed	<u>200,873</u>	<u>-</u>	<u>200,873</u>
Unassigned	<u>394,193</u>	<u>27,101</u>	<u>421,294</u>
Total fund balance	<u>\$ 1,330,437</u>	<u>\$ -</u>	<u>\$ 1,330,437</u>



# Each and Every Day tasked with...

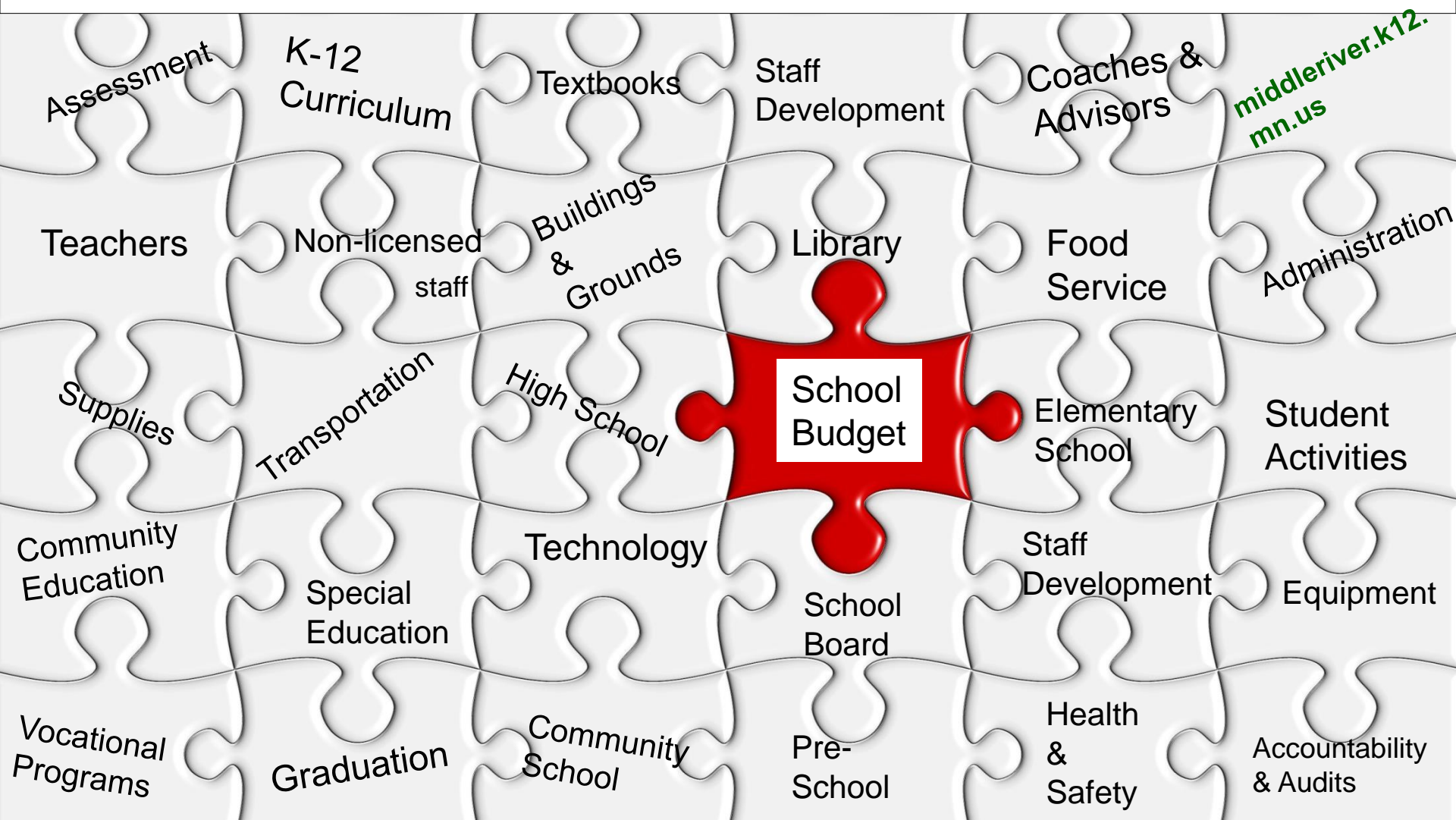
- the resources available, the School and its employees will continue the Greenbush Middle River's primary mission to provide quality educational programs for Pre-K through 12<sup>th</sup> grade students and continue to guide the District to an even more impressive standard of excellence.



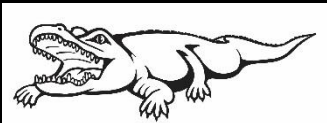
## ***Mission Statement***

The Mission of the Greenbush/Middle River School is to provide quality education which will prepare all students to meet success by developing self-directed thinkers who are productive, responsible, respectful, and accountable to themselves and others.

# School Budgeting



[middleriver.k12.mn.us](http://middleriver.k12.mn.us)



# 2020 – 2021 Budget


- All School District’s budgets are divided into separate funds, as required by law.

For the GMR School District, Six (6) funds:

- 1. General Fund (includes former transportation and capital expenditure funds)..... *01 fund*
- 2. Food Service Fund ..... *02 fund*
- 3. Community Service Fund..... *04 fund*
- 4. Building Construction Fund (Capital) .. *06 fund*
- 5. Debt Service Fund ..... *07 fund*
- 6. Trust & Agency Fund ..... *09 fund*





School Year	State Aid General Education Formula Allowance	Percent funding increase over previous year	GREENBUSH MIDDLE RIVER School District FALL (Oct. 1) enrollment	Unreserved General Fund Balance (final audit)
1996-97	\$3,505		590	
1997-98	\$3,581		568	
1998-99	\$3,530		540	
1999-00	\$3,740		497	
2000-01	\$3,964		471	\$370,564
2001-02	\$4,068		473	\$522,520
2002-03	\$4,801		465	\$610,675
2003-04	\$4,801	0%	472	\$737,831
2004-05	\$4,801	0%	478	\$999,976
2005-06	\$4,783	4%	488	\$1,456,633
2006-07	\$4,974	4%	490	\$1,673,426
2007-2008	\$5,074	2%	484	\$1,930,121
2008-2009	\$5,124 + 51* = \$5,175	1% + 1%* = 2%	482	\$2,032,994
2009-2010	\$5,124	0%	448	\$2,035,316
2010 - 2011	\$5,124	0%	444	\$1,962,475
2011-2012	\$5,174	1%	410	\$1,869,037
2012-2013	\$5,224	1%	442	\$1,832,245
2013-2014	\$5,302	1.5%	432	\$1,660,869
2014-2015	\$5,831 (increase due to changes in pupil weights)	1.5% + 5%	433	\$1,645,227
Historical context of K-12 per pupil general education funding formula 	<b>2013-2014</b> <u>Grade</u> <u>Funding Weight</u> Grade K..... .612 Grade 1 to 3... 1.115 Grade 4 to 6... 1.06 Grade K to 6... (Elem. Funding Units) 7-12..... 1.3 Grade 7-12..... (H.S. Funding Units) K-12... = (Total) Funding Units)	<b>2014-2015</b> <u>Grade</u> <u>Funding Weight</u> K-6 ..... 1.0 Grade K to 6... (Elem. Funding Units) 7-12 ..... 1.2 Grade 7-12..... (H.S. Funding Units) K-12... $\frac{1.0}{1.3}$ (Total) Funding Units)	<b>2015-2016</b> <u>Grade</u> <u>Funding Weight</u> K-6 ..... 1.0 Grade K to 6... (Elem. Funding Units) 7-12 ..... 1.2 Grade 7-12..... (H.S. Funding Units) K-12... $\frac{1.0}{1.2}$ (Total) Funding Units)	<b>2016-2017</b> <u>Grade</u> <u>Funding Weight</u> K-6 ..... 1.0 Grade K to 6... (Elem. Funding Units) 7-12 ..... 1.2 Grade 7-12..... (H.S. Funding Units) K-12... $\frac{1.0}{1.2}$ (Total) Funding Units)
	2015-2016	\$5,948	2%	412
2016-2017	\$6,067	2%	398	\$1,188,984
2017-2018	\$6,188	2%	337	\$705,373
2018-2019	\$6,312	2%	279	\$504,320
2019-2020	\$6,438	+\$126.00 or 2%	271	\$421,294
2020-2021	\$6,567	+\$129.00 or 2%	243	TBD by Audit
2021-2022	\$6,567 (TBD)	(TBD)	218 est.	TBD by Audit

Note<sup>1</sup>: The 1.0 weighted factor applies to K-6. 7-12 students are weighted at 1.2. Since 7-12 students were 1.3 before, the thought was that moving 7-12 to 1.0 would skew the pupil count beyond where it would be easy to "hold harmless" districts for the weighting change

Note<sup>2</sup>: School Financial Auditors Generally indicate school districts should strive to have 25% of the general education aid amount per student in its unreserved general fund. Using this formula for 2019-2020: 25% of the general education formula in the unreserved general fund: \$6,438 x 25% = \$1,609 x 301 [weighted] funding units (271 K-12 students = 301 weighted funding units) = \$484,459 would place the District in a solid financial position. This represents about 6 weeks of school district operations.

Using this formula for 2020-2021: 25% of the general education formula in the unreserved general fund: \$6,567 x 25% = \$1,641.75 x 267 [weighted] funding units (243 K-12 students = 267 weighted funding units) = \$438,347.25

# 2020-2021 *estimated* School Budget

GREENBUSH MIDDLE RIVER SCHOOL DISTRICT NO. 2683

2020 - 2021 BUDGET

## REVENUE

FUND 01 - General	\$4,222,396
FUND 02 - Food Service	182,080
FUND 04 - Community Ed	63,656
FUND 07 - Debt Service	65,747
FUND 08 - Scholarships	1,300
FUND 21 - Student Activity	154,850
TOTAL REVENUE ALL FUNDS	\$4,690,029

## EXPENDITURE

FUND 01 - General	\$4,815,506
FUND 02 - Food Service	170,659
FUND 04 - Community Ed	30,810
FUND 07 - Debt Service	62,375
FUND 08 - Scholarships	1,300
FUND 21 - Student Activity	154,750
TOTAL EXPENDITURE ALL FUNDS	\$5,235,400

DIFFERENCE (\$545,371)

Based on 245 enrollment  
7/20/2020 School Board Meeting



# **THE FINANCIAL CONDITION OF THE GREENBUSH MIDDLE RIVER SCHOOL DISTRICT**

## **THE CURRENT 2020-2021 SCHOOL YEAR BUDGET**

For the 2020-2021 school year, the budget deficit for the operating funds is estimated to be ~(\$500,000). *NOTE: This amount is prior to recent Covid-19 Federal Funding.*

Factors contributing to this school year's operating deficit are as follows:

The State Demographer indicates: Among the most persistent problems facing greater Minnesota and rural America is a people shortage. Even as Minnesota's population has risen — it grew by nearly 400,000 since 2010, an increase of 7.5% — rural Minnesota hasn't shared in the gains.

From 2010 to 2018, the seven-county economic development region in Minnesota's northwest corner, which includes Roseau, suffered a 1.3% population decline, according to the U.S. Census Bureau. Roseau County has felt that even more acutely, losing population at more than double that rate.

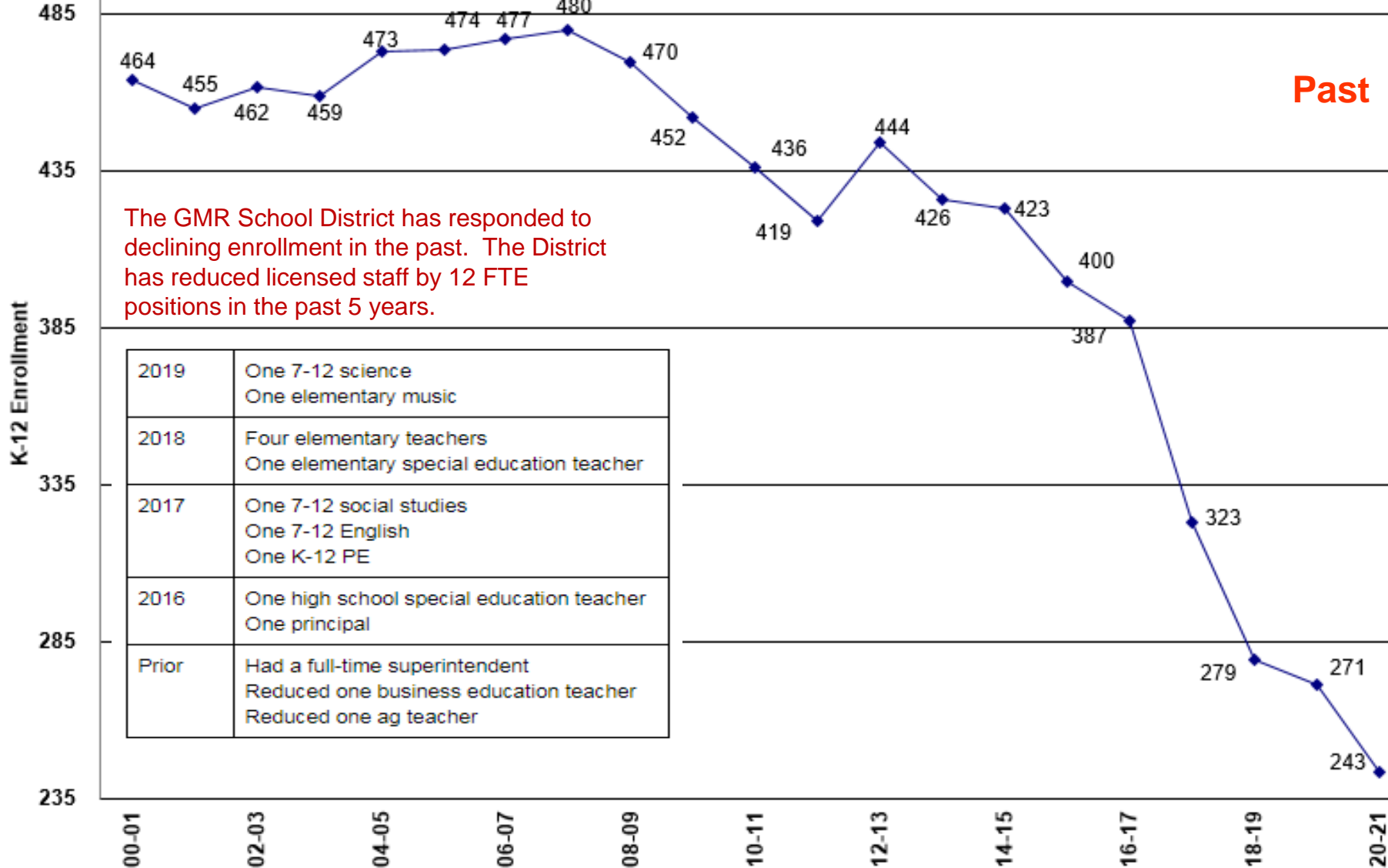
The percentage of manufacturing workers 55 and older in Roseau County has more than doubled between 2008 and 2018, meaning almost one in three manufacturing workers here are 55 and older. And the problem will get worse before it gets better, as baby boomers continue to retire.

With that said, the parent option to open enroll their student(s) to neighboring schools after the [full] closure of the Middle River School has had an adverse impact on K-12 enrollment and therefore affecting state-aid or revenue generated by pupil count.

For PAST, PRESENT, and [projected] FUTURE K-12 enrollment, see tables & graphs slides to follow:



## FALL ENROLLMENT BY SCHOOL YEAR K-12



## GMR K-12 Enrollment

Student enrollment as October 1, 2020

<i>Student enrollment as October 1, 2018</i>	
Grade Level Of Students	GMR
K	17
1	14
2	12
3	19
4	19
5	16
6	20
<b>TOTAL K-6</b>	<b>117</b>
7	17
8	22
9	24
10	30
11	32
12	37
<b>TOTAL 7-12</b>	<b>162</b>
<b>TOTAL K-12</b>	<b>279</b>

<i>Student enrollment as October 1, 2019</i>	
Grade Level Of Students	GMR
K	21
1	17
2	15
3	13
4	18
5	21
6	16
<b>TOTAL K-6</b>	<b>121</b>
7	21
8	15
9	25
10	24
11	32
12	33
<b>TOTAL 7-12</b>	<b>150</b>
<b>TOTAL K-12</b>	<b>271</b>

Grade Level Of Students	GMR
K	19
1	20
2	17
3	16
4	13
5	16
6	20
<b>TOTAL K-6</b>	<b>121</b>
7	17
8	21
9	14
10	21
11	20
12	29
<b>TOTAL 7-12</b>	<b>122</b>
<b>TOTAL K-12</b>	<b>243</b>

## ACTUAL STUDENT ENROLLMENTS VS. PROJECTED FUTURE STUDENT ENROLLMENTS

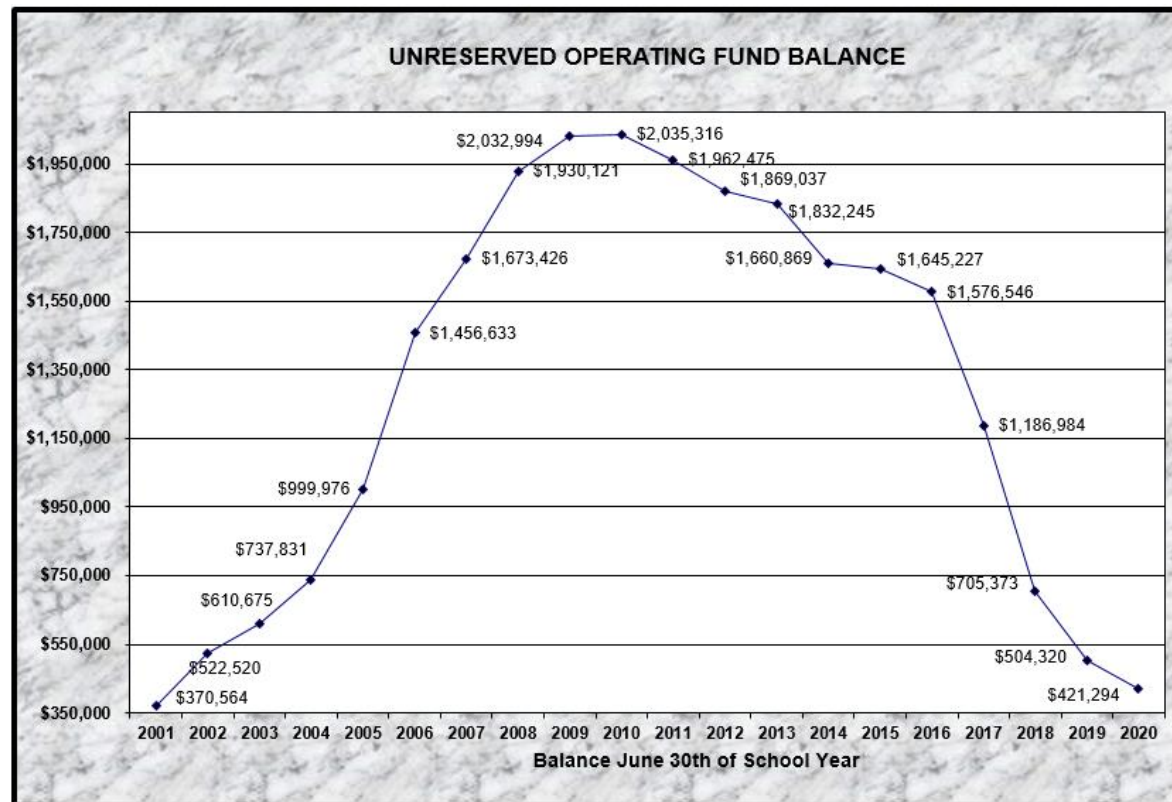
\* Determined by using Grade Progression Method

School Year	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
	< ----- Actual Fall Census ----- >					< ----- Projected Future Enrollments ----- >				
Age is < 1	19	25	14	26	16	--	--	--	--	--
Age 1	21	22	13	16	27	15	--	--	--	--
Age 2	22	23	23	22	15	36	20	--	--	--
Age 3	33	25	21	22	22	15	36	20	--	--
Age 4	30	32	20	23	21	21	14	34	20	--
Age Birth to 4	125	127	91	109	101	87	70	55	20	
Grade K	23	21	17	21	19	17	17	11	27	15
Grade 1	25	21	14	17	20	20	17	18	12	28
Grade 2	32	22	12	15	17	16	15	14	14	10
Grade 3	23	25	19	13	16	16	14	14	13	13
Grade 4	26	15	19	18	13	13	13	12	11	10
Grade 5	19	22	16	21	16	13	13	13	12	12
Grade 6	35	16	20	16	20	15	12	12	12	11
	< ----- Elementary Grade Summary ----- >					< ----- Elementary Grade Summary ----- >				
Grade K	23	21	17	21	19	17	17	11	27	15
Grade 1 to 6	160	121	100	100	102	92	85	82	74	83
Grade K to 6	183	142	117	121	121	109	102	93	101	98
	< ----- Secondary Grade Summary ----- >					< ----- Secondary Grade Summary ----- >				
Grade 7	33	21	17	21	17	18	14	11	11	11
Grade 8	37	26	22	15	21	15	17	12	10	10
Grade 9	36	31	24	25	14	21	15	16	12	10
Grade 10	38	36	30	24	21	14	20	15	16	12
Grade 11	32	36	32	32	20	21	14	20	15	16
Grade 12	28	31	37	33	29	20	21	14	20	15
Grade 7-12	204	181	162	150	122	109	100	88	84	73
	< ----- K - 12 Summary ----- >					< ----- K - 12 Summary ----- >				
Grades K - 6	183	142	117	121	121	109	102	93	101	98
Grades 7 -12	204	181	162	150	122	109	100	88	84	73
Grade K - 12	387	323	279	271	243	218	202	182	185	172



# Graphic depicting the impact of enrollment and its affect on General Fund Balance

June 30th of Budget Year	General Fund Balance	Percent Change over Previous Year	K -12 Enrollment
2001	\$370,564		464
2002	\$522,520	41%	455
2003	\$610,675	17%	462
2004	\$737,831	21%	459
2005	\$999,976	36%	473
2006	\$1,456,633	46%	474
2007	\$1,673,426	15%	477
2008	\$1,930,121	15%	480
2009	\$2,032,994	5%	470
2010	\$2,035,316	0%	452
2011	\$1,962,475	-4%	436
2012	\$1,869,037	-5%	419
2013	\$1,832,245	-2%	444
2014	\$1,660,869	-9%	426
2015	\$1,645,227	-1%	423
2016	\$1,576,546	-4%	400
2017	\$1,186,984	-25%	387
2018	\$705,373	-41%	323
2019	\$504,320	-29%	279
2020	\$421,294	-16%	271



Source: School District Financial Audit statements

While declining in enrollment & the corresponding revenue, there will be an increase in the cost for operations in 2020-2021 and beyond.



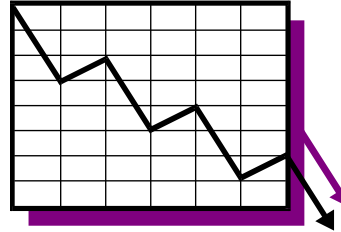
- Transportation
- Food Service
- Buildings & Grounds
- Utilities
- Instructional Supplies
- Personnel
  - Licensed
  - Non-licensed

- Paras
- Bus Drivers
- Kitchen
- Custodians





# – The Problem –



- In 2021-2022 and beyond, Revenue will not be sufficient to maintain the current level of programs and services without deficit spending.
- Specifically, In its Unreserved General Fund, District #2683 is expected to deficit spend ~\$500,000 between anticipated revenues and expenditures for the 2020-2021 school/fiscal year. It is assumed this amount (*at minimum*) will be carried over into 2021-2022.



# Challenge

- I. If the District is to stay out of a financial bind in the future, the school [Board] needs to address budget issues to stay ahead of a wave of [greater] potential problems.

Or, *wait and see* approach



- II. Do not make any budget reductions...

The 2021 Legislature may provide much needed revenue in the form of an additional state aid formula increase and / or special education increase. Most recently, Minnesota Management and Budget officials released the *November 2020 Budget & Economic Forecast* on Dec. 1, 2020, saying the state's expected budget deficit has been replaced with a projected \$641 million surplus for the current biennium that ends June 30, 2021. A forecast expected to be released in late February 2021 will provide more updated numbers to help legislators and the governor finalize their plans for spending in the 2022-23 biennium that begins July 1, 2021. A \$1.27 billion budget shortfall is now forecast for that two-year spending cycle. The forecast provides the most recent snapshot of the state's financial health. Lawmakers will use it to begin looking at budgeting and policy decisions to be made during the 2021 legislative session, which began Jan. 5 and must end by May 17.

Increase (enhance) revenues



Percent Students Eligible for Free and Reduced Priced Meals 18-19 School Year

□	5 to	27.99	Lowest Percentages
■	28 to	35.99	Below Districts Median
■	36 to	45.99	Above Districts Median
■	46 to	91	Highest Percentages

Increase fees

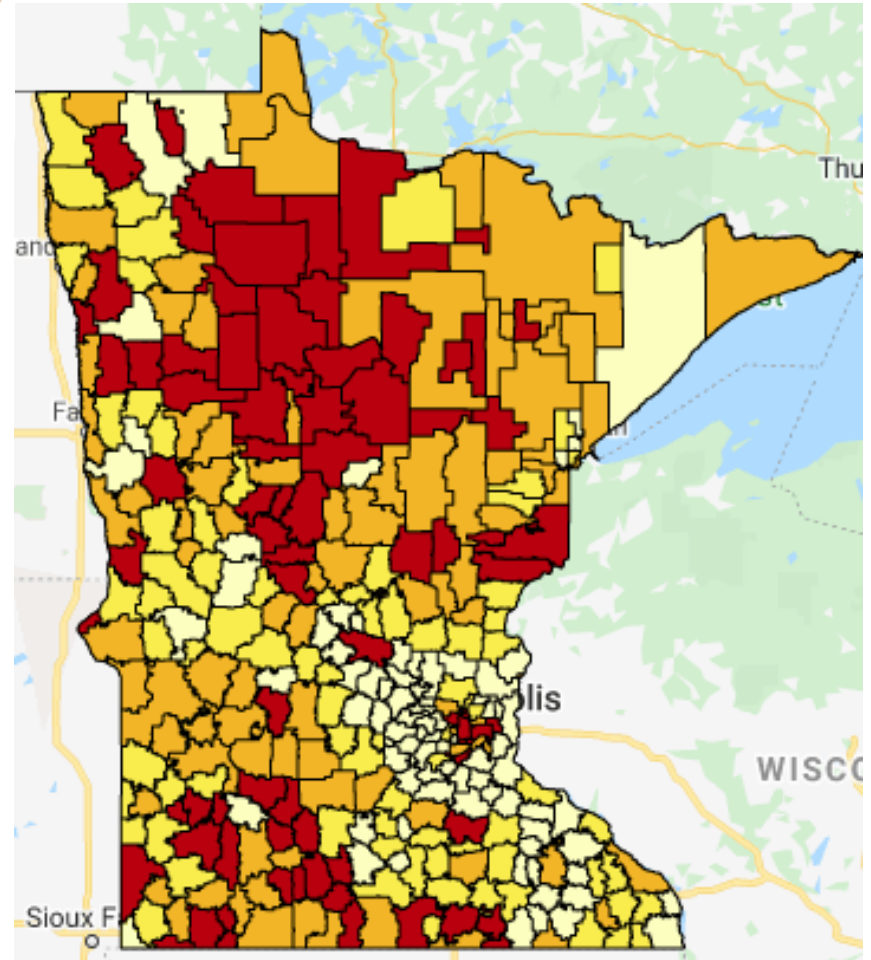
Seek to maximize revenue

eg: improve Free & Reduced lunch applications which affect (increase) the amount of revenue received for Title programming

eg: School operating referendum

eg: Federal (COVID-19) Funding [Round 1], [Round 2], [Round 3]?

Considering Federal (COVID-19) Funding, What is the likelihood of additional STATE Funding for 2021-2022 and 2022-2023 from MN. Legislature? **TO-BE-DETERMINED**



Reduce expenditures

- Seek to improve program efficiency in the areas of buildings & grounds, transportation, etc.
- Resolution directing the Administration to make recommendation for reduction in programs and position and reasons therefor.

**GREENBUSH MIDDLE RIVER SCHOOL DISTRICT**

**DEFICIT REDUCTION SUGGESTIONS**

*2019-2020*

**Directions:** The Board of Education and the School Administration is soliciting suggestions for making expenditure reductions. Although the primary responsibility for the school budget rests with the Board and the Administration, soliciting suggestions from residents and employees will ensure that all reasonable deficit reduction measures have been considered.

When making a deficit reduction suggestion, please phrase your suggestion in terms of a single action. Do not make a broad generalization about the school program. These kinds of statements are difficult to convert into specific cost cutting measures. For example, if you believe that too much money is spent on student athletics, state which sport(s) the school district should delete rather than making a general statement. Another example, if you believe the school district has many frills, identify each item that you consider a frill.

**Deadline:** Please return this form to the district office, principals' office, or your immediate supervisor ASAP but no later than \_\_\_\_

1. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

2. \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Note: Use the back of this form for the identification of more deficit reduction suggestions.

**Identifying Respondent by Classification (optional):** Some respondents may have more first-hand information regarding the possibility of reducing expenses for specific programs. For example, a bus driver may have more relevant information regarding the reduction of expenses for student transportation than a food service employee. Therefore, please identify yourself by placing a check next to the most appropriate group:

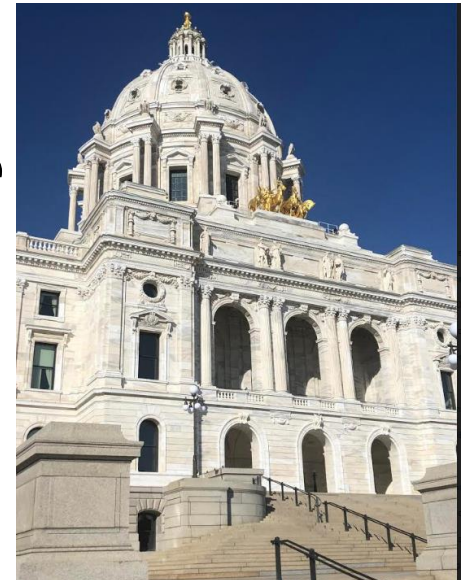
- |  |   |  |  |
|--|---|--|--|
| <input type="checkbox"/> Pupil Transportation Employee | <input type="checkbox"/> Buildings & Grounds Employee | <input type="checkbox"/> Food Service Employee       | <input type="checkbox"/> Instructional Aides       |
| <input type="checkbox"/> Office Employee               | <input type="checkbox"/> Secondary Teacher            | <input type="checkbox"/> Elementary Teacher          | <input type="checkbox"/> Special Education Teacher |
| <input type="checkbox"/> Parent                        | <input type="checkbox"/> Student                      | <input type="checkbox"/> Resident of School District |  |

# Increase (*enhance*) revenues

- **Local Operating Referendum**

A local school tax called a “referendum” or “operating” levy or “excess” levy. Under MN law, school districts can ask voters to approve an operating levy to provide additional funding for operating local schools. If voters agree, the money comes from local property taxes.

*The Legislature and Governor decide the maximum amount that districts can raise in this way.*



**REFERENDUM AUTHORITY 2019 - 2030**  
after 2019 November Elections

# 2683

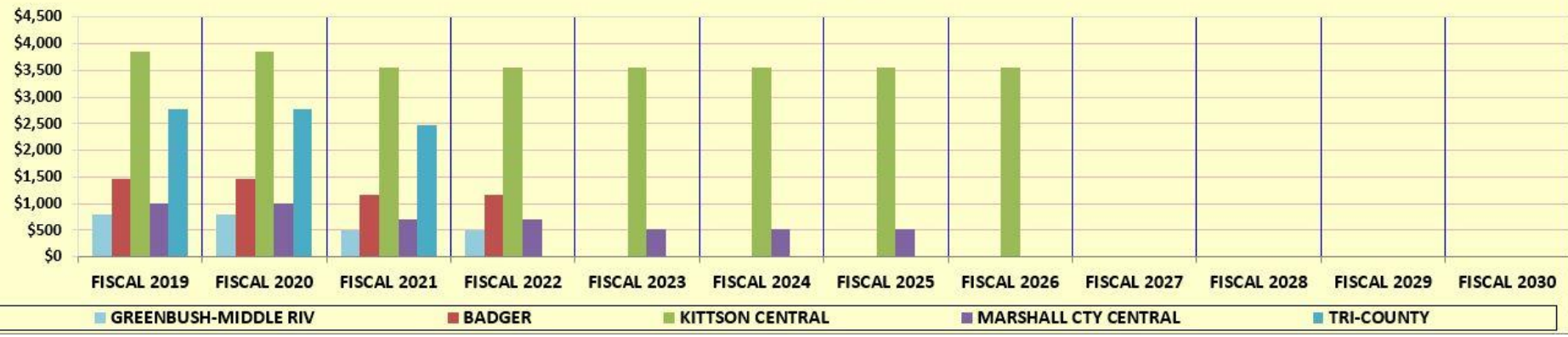
**GREENBUSH-MIDDLE RIV**



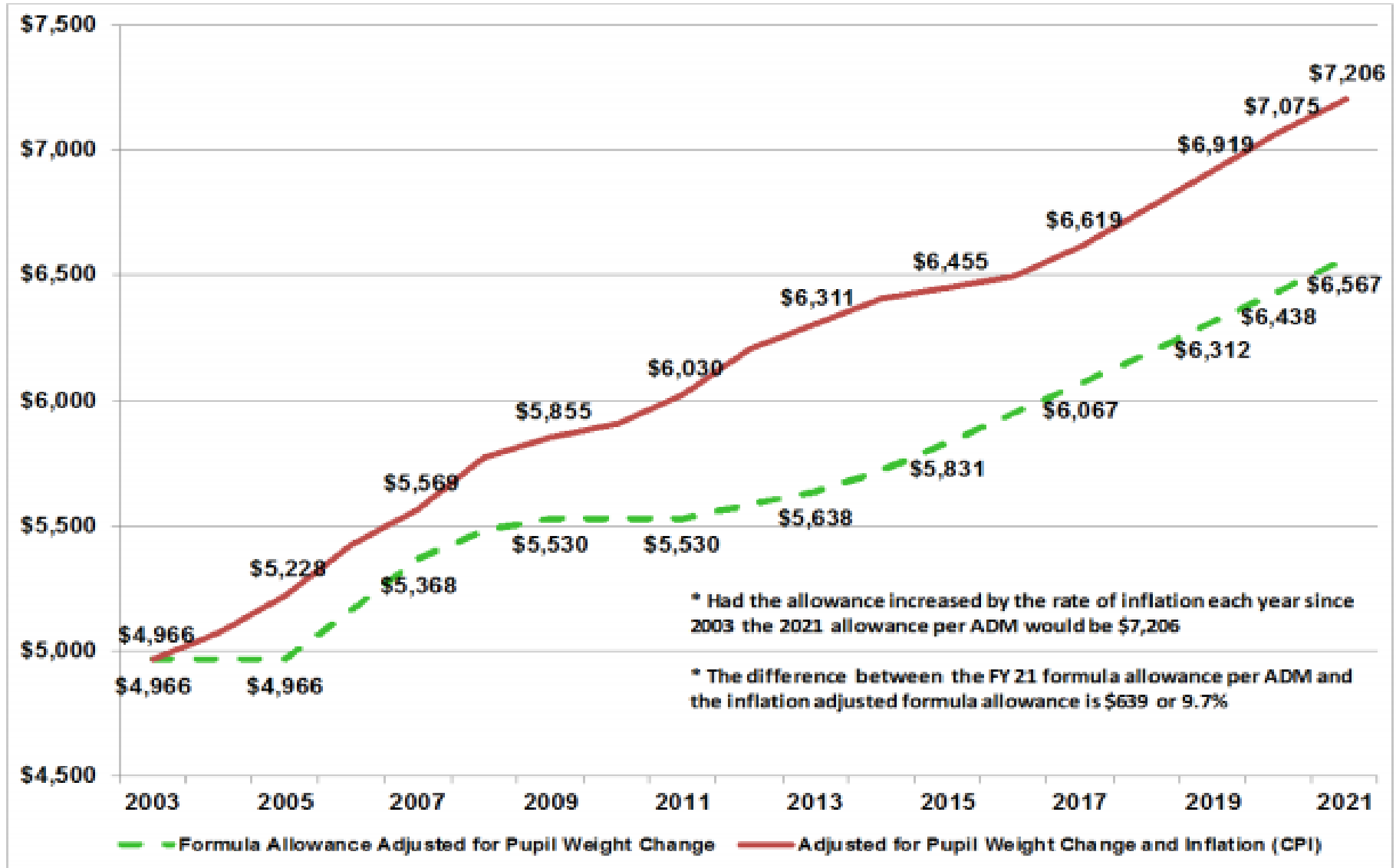
**Total Referendum Authority After FY 2021 LOR Conversion from Ref Phaseout Report**

(1) Major Dist. (9) Comparison Districts	District Names	Number of Ref. Elections since 1991	FISCAL 2019	FISCAL 2020	FISCAL 2021	FISCAL 2022	FISCAL 2023	FISCAL 2024	FISCAL 2025	FISCAL 2026	FISCAL 2027	FISCAL 2028	FISCAL 2029	FISCAL 2030	
2683	GREENBUSH-MIDDLE RIV	(2)	\$806.05	\$806.05	\$506.05	\$506.05									Graphed
676	BADGER	(5)	\$1,470.29	\$1,470.29	\$1,170.29	\$1,170.29									Graphed
2171	KITTSOON CENTRAL	(14)	\$3,846.00	\$3,846.00	\$3,546.00	\$3,546.00	\$3,546.00	\$3,546.00	\$3,546.00	\$3,546.00	\$3,546.00				Graphed
441	MARSHALL CTY CENTRAL	(6)	\$1,006.72	\$1,006.72	\$706.72	\$706.72	\$529.83	\$529.83	\$529.83						Graphed
2358	TRI-COUNTY	(14)	\$2,776.00	\$2,776.00	\$2,476.00										
356	LANCASTER	(5)	\$3,738.42	\$3,833.67	\$3,604.82	\$2,778.13	\$2,838.51	\$2,900.79	\$2,965.26	\$2,042.98	\$2,088.10				
2856	STEPHEN-ARGYLE	(14)	\$1,371.00	\$1,371.00	\$1,071.00	\$1,071.00									
447	GRYGLA	(2)	\$511.93	\$511.93	\$211.93	\$211.93									
390	LAKE OF THE WOOD	(4)	\$324.24	\$324.24	\$24.24	\$24.24	\$24.24	\$24.24	\$24.24	\$24.24	\$24.24	\$24.24	\$24.24		
561	GOODRIDGE	(6)	\$1,927.43	\$1,927.43	\$1,627.43	\$1,627.43	\$1,627.43	\$1,627.43	\$1,627.43						
<b>Average of Districts Selected</b>			\$1,777.81	\$1,787.33	\$1,494.45	\$1,293.53	\$1,713.20	\$1,725.66	\$1,738.55	\$1,871.07	\$1,056.17	\$24.24			

**Referendum Authority 2019 - 2030**



## General Education Formula Allowance, 2003-2021 Adjusted for Pupil Weight Change and Inflation (CPI)



Source: MDE August 2019 Inflation Estimates



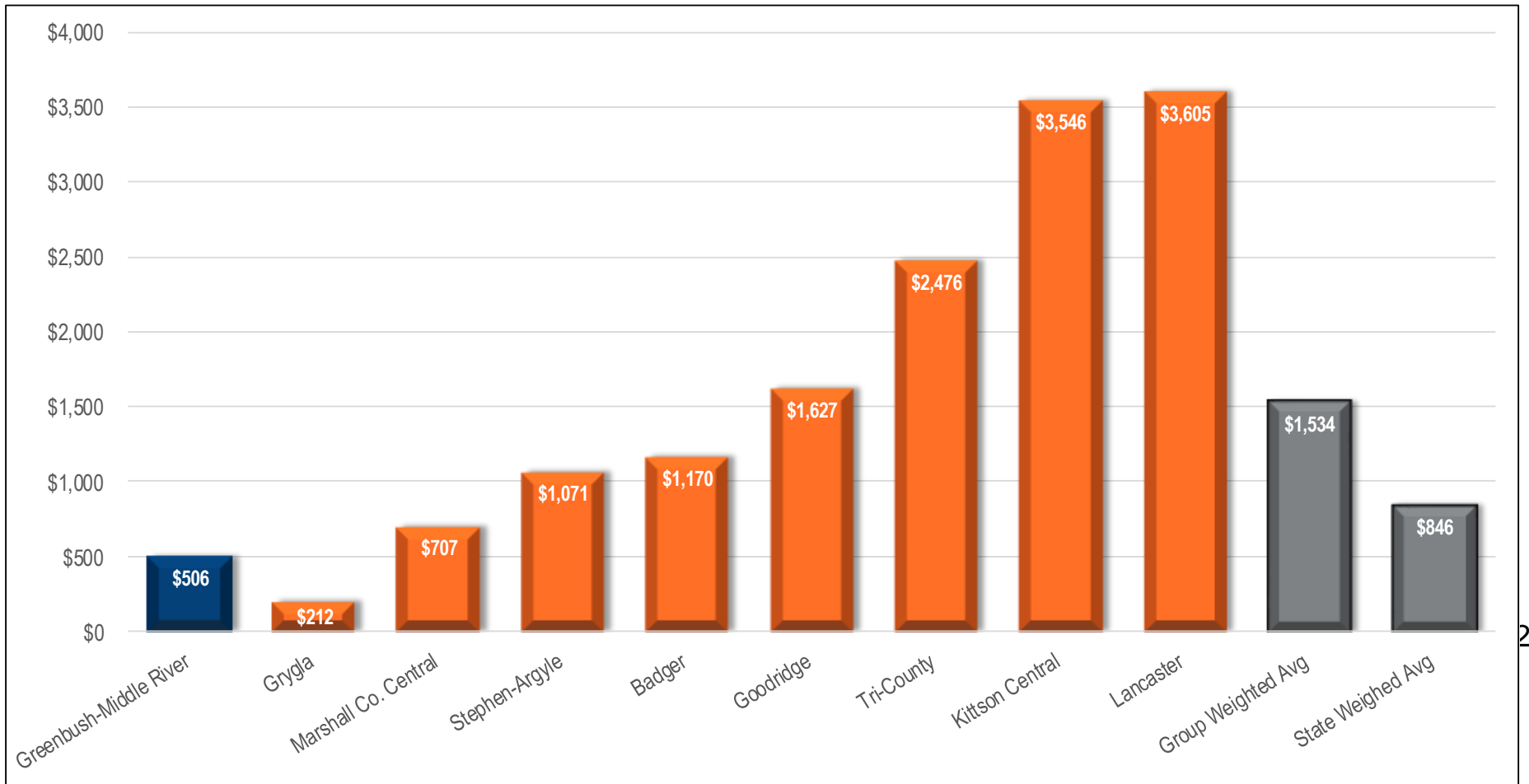
Per pupil allowance for Fiscal Year 2019-2020 would need to increase by another \$639 (9.7%) to have kept pace with inflation since 2002-2003. \$568 million annually (source: MREA)

# Comparison of Voter-Approved Referendum Authority to Peer Districts in NW MN

## Greenbush-Middle River School District

Voter Approved Referendum Authority Per Pupil Unit FY 20-21 (Excludes Local Optional Revenue)

Group Average	\$	1,534.01
Greenbush-Middle River	\$	506.05
Variance	\$	(1,027.96)

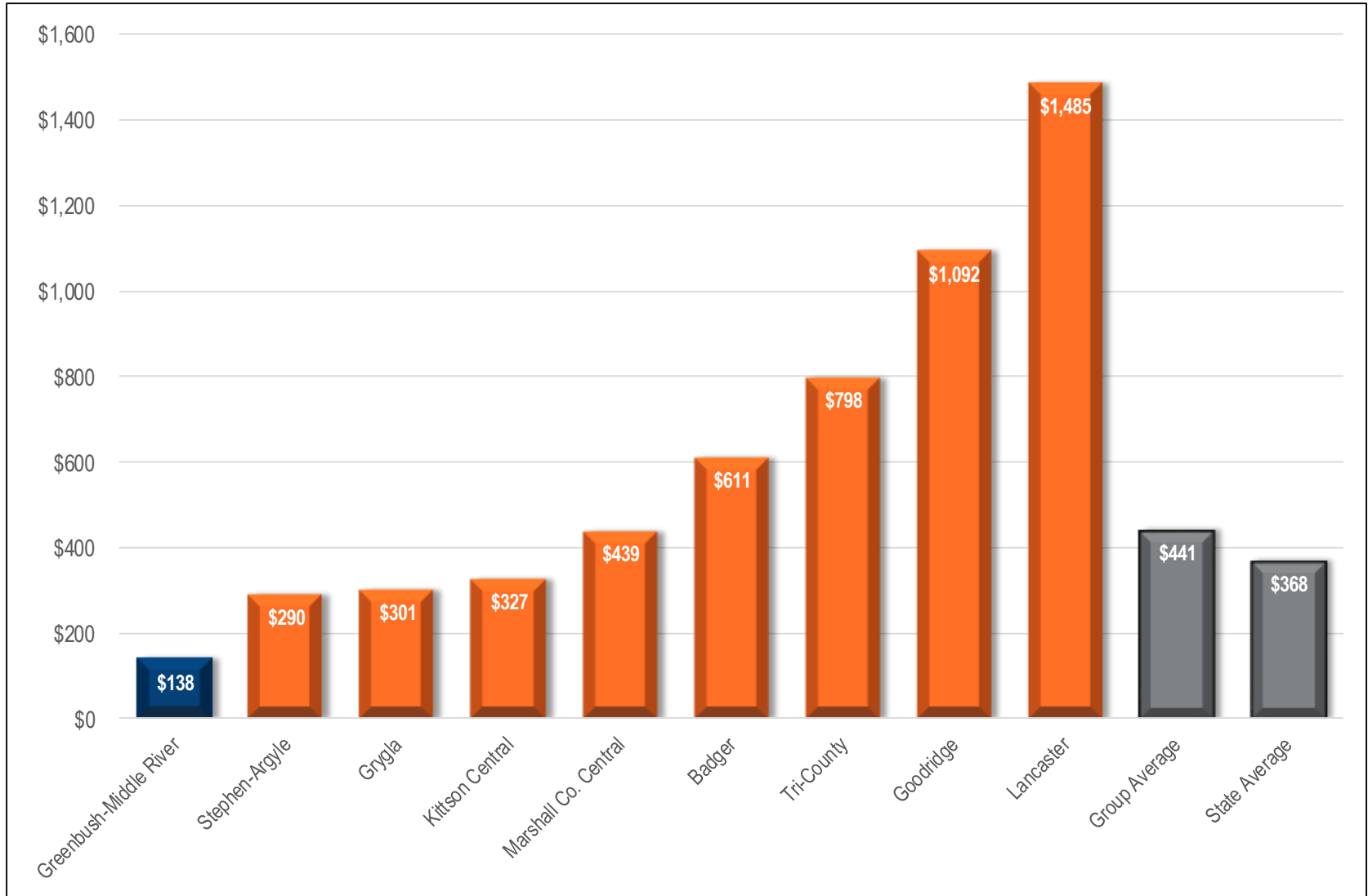




# Comparison of Total School Taxes to Peer Districts in NW MN

## Greenbush-Middle River School District

Total School Property Taxes, Payable 2020, on a Home with an Estimated Market Value of \$100,000



### TIMELINE FOR LEVY REFERENDUMS - NOVEMBER 2, 2021

1. Have the board adopt the resolution calling the special election at least seventy-four (74) days prior to the election date (no later than August 20, 2021).
2. Notify the Commissioner of Education and the County Auditor of each county, in which the school district is located in whole or in part, of the date of the special election and of the question(s) to be voted on at least seventy-four (74) days prior to the election date (no later than August 20, 2021).
3. Coordinate the printing of the ballots for the special election and of the various absentee voting materials and have absentee ballots available at least forty-six (46) days prior to the date of the special election (no later than September 17, 2021).
4. Obtain from the County Auditor of each county, in which the school district is located in whole or in part, a list of each taxpayer in the district and mail the required referendum notice to each taxpayer at least fifteen (15) but no more than ~~forty-five~~ ~~thirty~~ (45/30) days prior to the date of the special election (no earlier than ~~October 3~~ September 18, 2021 and no later than October 18, 2021).
5. Submit a copy of the required referendum notice to the Commissioner of Education and to the County Auditor of each county in which the school district is located in whole or in part at least fifteen (15) days prior to the date of the special election (no later than October 18, 2021).
6. Post the Notice of Special Election at the administrative offices of the district at least (10) days prior to the date of the special election (no later than Friday, October 22, 2021)
7. Publish the Notice of Special Election in the official newspaper for two (2) consecutive weeks with the last publication being at least one (1) week prior to the date of the special election (October 19, 2021 is the last day for publication of the first notice and October 26, 2021 is the last day for publication of the second notice).
8. Post the sample ballot at the administration offices of the district at least four (4) days before the date of the special election (no later than October 29, 2021) and post two sample ballots at each polling place on election day. The sample ballots shall not be printed on the same color paper as the official ballot.
9. Have the board canvass the results of the special election between November 5, 2021 and November 12, 2021 (between the 3<sup>rd</sup> and 10<sup>th</sup> day following the election) and notify the County Auditor of each county in which the school district is located in whole or in part of the results of the election.
10. Notify the Commissioner of Education of the results of the referendum revenue authorization election within fifteen (15) days (no later than November 17, 2021) after the results of the referendum have been certified by the school board or, in the case of a recount, after the results of the recount have been certified by the canvassing board.

