

Special School Board Meeting

Monday, March 14, 2022 5:15 PM

FHS Library and via Zoom, 1515 11th Street, International Falls, Minnesota 56649

Please click the link below to join the webinar:
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CALL TO ORDER

1. Roll Call:

___ Toni Korpi, Clerk
___ Emily McGonigle, Director
___ Bruce Raboin, Treasurer
___ Ted Saxton, Director
___ Roxanne Skogstad-Ditsch, Board Chair
___ JoAnn Smith, Clerk
___ Jennifer Windels, Vice Board Chair

Non Voting Members:

___ Kevin Grover, Superintendent
___ Mitch Erickson, Student Representative

2. Pledge of Allegiance

Approval of Agenda

1. Approve agenda as presented. Motion by __, second by __. Motion carried / failed.

Budget Work Session

1. Budget review and discussion fiscal year 2023.

Adjournment

1. Motion by __, second by __ to adjourn meeting at __ p.m. Motion carried / failed.

BUDGET RECAP AND COVID FUNDING PLAN

March 14, 2021

BUDGET RECAP

Revenue vs Expense Summary 2.25.2022

	FY19 Audited	FY20 Audited	FY21 Audited No COVID	FY21 Audited	FY22 Revised No COVID	FY22 Revised w/COVID	FY23 Draft No COVID	FY23 Draft w/COVID 2.22.22
Total Revenue	13,454,707	13,454,932	12,584,394	13,228,072	12,369,095	13,408,772	12,462,852	13,515,065
Total Expense	13,263,242	13,040,750	13,347,219	13,975,824	13,097,898	13,615,541	13,290,940	13,717,476
Revenue Over (Under) Exp:	191,465	414,182	(762,825)	(747,752)	(728,803)	(206,769)	(828,088)	(202,411)

Wages, Benefits and Staff Counts in Primary Areas

	FY19 Audited	FY20 Audited	FY21 Audited No COVID	FY22 Revised No COVID	FY23 Draft No COVID	Net Change FY23 less FY19
Wages	7,176,253	7,411,842	7,512,104	7,634,700	7,821,953	645,700
Benefits	2,334,165	2,386,216	2,320,895	2,419,242	2,516,059	181,894
TOTAL EXPENSE:	9,510,418	9,798,058	9,832,999	10,053,942	10,338,012	827,594

FTE / Position Count	FY19	FY20	FY21	FY22	FY23	FY23 Net Change from FY19			
Administration	3	3	3	3	3	-			
Licensed Staff	64.57	67.26	70.45	68.25	66.29	1.72			
Bus Off. / Tech Dept / Mtc Dir	6.25	6.25	6.25	6.25	6.25	-			
Bus Drivers Hourly (# routes)	12	11	11	11	11	(1)			
Custodians	11.50	12.00	14.00	12.00	12.00	0.50			
Secretaries (budget hrs/2080)	4.65	4.42	3.88	3.88	3.88	(0.77)			
Paraprofessionals (head count)	35	38	41	33	33	(2)	<i>*Basic Skills Reporting Change FY22</i>		
Student Adjusted ADM:	998	986	939	899	875	(123)			

FY2023 Fund 01 – Fund Balance Projection 2.25.22

	Fiscal Year: 2022 - 2023: DRAFT V2 2.25.22 NO COVID						Fiscal Year: 2022 - 2023: DRAFT V2 2.25.22 w/COVID					
	Beginning Fund Balance	Revenue	Expense	Revenue Over (Under)	Adjust.	Ending Fund Balance	Beginning Fund Balance	Revenue	Expense	Revenue Over (Under)	Adjust.	Ending Fund Balance
	7/1/2022	Budget	Budget	Expense		6/30/2023	7/1/2022	Budget	Budget	Expense		6/30/2023
Unassigned Fund Balance	2,216,570	10,832,838	11,789,495	(956,657)	(75,000)	1,184,913	2,738,605	11,885,051	12,216,031	(330,980)	(75,000)	2,332,625
Reserved Fund Balances:												
3rd Party Revenue (SPED)	-	-	-	-		-	-	-	-	-		-
Basic Skills:	176,604	226,699	360,574	(133,875)		42,729	176,604	226,699	360,574	(133,875)		42,729
Basic Skills Ext Time:	20,340	-	-	-		20,340	20,340	-	-	-		20,340
Gifted & Talented:	(191)	12,540	13,055	(515)		(706)	(191)	12,540	13,055	(515)		(706)
Learning & Development:	-	180,211	180,211	-		-	-	180,211	180,211	-		-
Long Term Facility Mtce:	(225,012)	790,464	363,800	426,664		201,652	(225,012)	790,464	363,800	426,664		201,652
Operating Capital:	380,270	238,950	423,000	(184,050)		196,220	380,270	238,950	423,000	(184,050)		196,220
Safe Schools:	(2,132)	33,749	37,720	(3,971)		(6,103)	(2,132)	33,749	37,720	(3,971)		(6,103)
Staff Development:	112,368	132,401	111,585	20,816		133,184	112,368	132,401	111,585	20,816		133,184
Total Reserved Fund Balance:	462,247	1,615,014	1,489,945	125,069	-	587,316	462,247	1,615,014	1,489,945	125,069	-	587,316
Assigned Fund Balances:												
Arena Advertising:	60,427	15,000	11,500	3,500	-	63,927	60,427	15,000	11,500	3,500	-	63,927
Technology/PC Purchase FY23	375,000	-	-	-	75,000	450,000	375,000	-	-	-	75,000	450,000
	435,427	15,000	11,500	3,500	75,000	513,927	435,427	15,000	11,500	3,500	75,000	513,927
Non Spendable Fund Balance:	16,354	-	-	-		16,354	16,354	-	-	-		16,354
Total Fund Balance Fund 01:	3,130,598	12,462,852	13,290,940	(828,088)	-	2,302,510	3,652,633	13,515,065	13,717,476	(202,411)	-	3,450,222
2.5 Months Fund Balance:												
Fund Balance 6.20.202X:				1,184,913								
Unassigned @ 2.5 month:				2,456,145								
Fund Balance Over (Under)				-1,271,232								
				(under fund balance policy)								

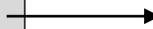
2.5 Months FB w/COVID = 2,545,006; -212,381 under FB Target

BUDGET UPDATE FY2022 and FY2023

Revenue vs Expense Summary Updated 3.2.22

Revenue vs Expense Summary 2.25.2022				
FISCAL YEAR	REVENUE	EXPENSE	REVENUE OVER (UNDER) EXPENSE	NOTE
FY2019	13,454,707	13,263,242	191,465	Audited
FY2020	13,454,932	13,040,750	414,182	Audited
FY2021	13,228,072	13,975,824	(747,752)	Audited
FY2022 Budget No COVID	12,369,095	13,097,898	(728,803)	
FY2022 Budget W/COVID	13,408,772	13,615,541	(206,769)	
FY2023 Budget No COVID	12,462,852	13,290,940	(828,088)	
FY2023 Budget W/COVID	13,515,065	13,717,476	(202,411)	

Revenue vs Expense Summary 3.2.2022				
FISCAL YEAR	REVENUE	EXPENSE	REVENUE OVER (UNDER) EXPENSE	NOTE
FY2019	13,454,707	13,263,242	191,465	Audited
FY2020	13,454,932	13,040,750	414,182	Audited
FY2021	13,228,072	13,975,824	(747,752)	Audited
FY2022 Budget No COVID	12,369,095	13,097,898	(728,803)	
FY2022 Budget W/COVID	13,834,270	14,052,227	(217,957)	VER 3
FY2023 Budget No COVID	12,462,852	13,290,940	(828,088)	
FY2023 Budget W/COVID	13,878,993	13,717,476	161,517	VER 3



COVID FUNDING for FY2022 and FY2023

REVENUE SOURCE	BUDGET CATEGORY	FY22	FY23
EFC Erate Grant	Chromebooks	127,530	
Gov Summer Acad / Mental Health (F150)	Summer Programs	2,881	20,970
ESSER II (F155)	Staffing	879,897	
	Technology Devices / S.W.	231,390	
	Technology Projects/Upgrades	185,244	
	Instructional Supplies	2,440	
	COVID Planning	2,500	
ESSER III (F160)	Staffing		1,314,353
	Technolgy Devices / Software		81,218
	Consultants		15,000
Summer Preschool (F165)	Summer Preschool	23,851	
COVID Testing (F170)	Staffing / Supplies	40,000	

Budget Outlook with FY2024 Draft

		FY19 Audited	FY20 Audited	FY21 Audited	FY22 Revised No COVID	FY22 Revised w/COVID VER 3	FY23 Draft No COVID	FY23 Draft w/COVID VER 3	FY24 Draft No COVID VER 1	FY24 Draft w/COVID VER 1
Total Revenue		13,454,707	13,454,932	13,228,072	12,369,095	13,834,270	12,462,852	13,878,993	12,088,852	13,006,615
Total Expense		13,263,242	13,040,750	13,975,824	13,097,898	14,052,227	13,290,940	13,717,476	13,400,237	13,400,237
Revenue Over (Under) Exp:		191,465	414,182	(747,752)	(728,803)	(217,957)	(828,088)	161,517	(1,311,385)	(393,622)

FY24 Revenue Assumption: Levy reduced \$374,000 and Gen Ed held flat

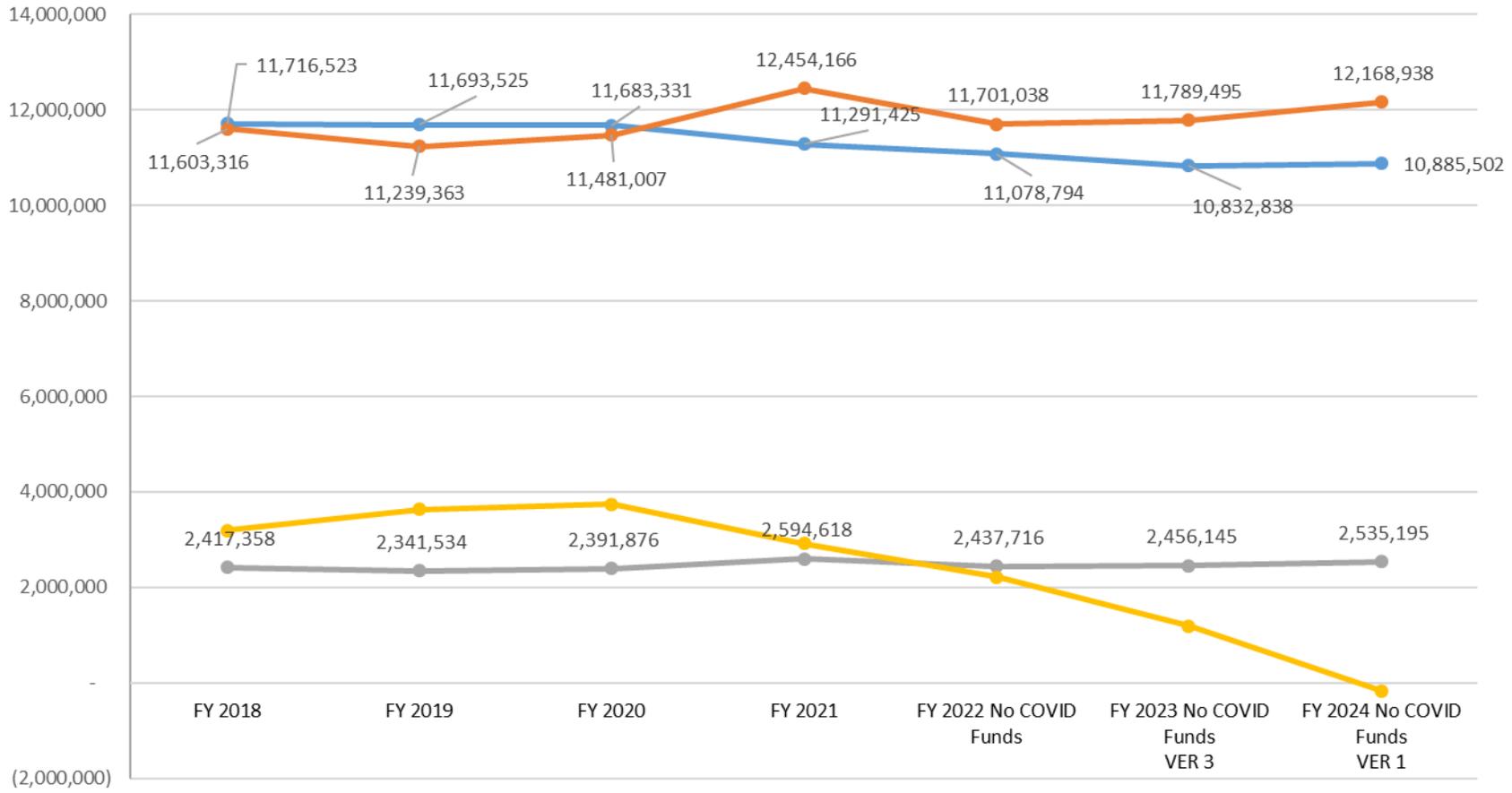
FY24 Expense Assumption: Wages updated, bus purchase and increased adoption cycle \$100,00

Expense Budget by Object Series

	FY19 Audited	FY20 Audited	FY21 Audited	FY22 Revised No COVID	FY22 Revised w/COVID VER 3	FY23 Draft No COVID	FY23 Draft w/COVID VER 3	FY24 Draft VER 1	FY24 Draft w/COVID VER 1
Wages	7,176,253	7,411,842	7,733,437	7,634,700	7,947,322	7,821,953	8,000,633	8,020,356	8,020,356
Benefits	2,334,165	2,386,216	2,376,695	2,419,242	2,468,443	2,516,059	2,544,770	2,530,953	2,530,953
Purchased Services	2,019,481	2,067,888	1,659,221	1,857,720	2,057,475	1,926,169	1,937,856	1,826,169	1,826,169
Supplies and Materials	759,151	764,883	825,199	601,192	993,943	473,558	681,016	448,558	448,558
Capital	824,331	262,921	1,224,650	439,333	439,333	412,078	412,078	433,078	433,078
Other / Misc.	149,861	147,000	156,622	145,711	145,711	141,123	141,123	141,123	141,123
TOTAL EXPENSE:	13,263,242	13,040,750	13,975,824	13,097,898	14,052,227	13,290,940	13,717,476	13,400,237	13,400,237
Net Change from Prior Yr:		(222,492)		(249,321)		193,042		109,297	

Unassigned
Expense and
Revenue
Budgets

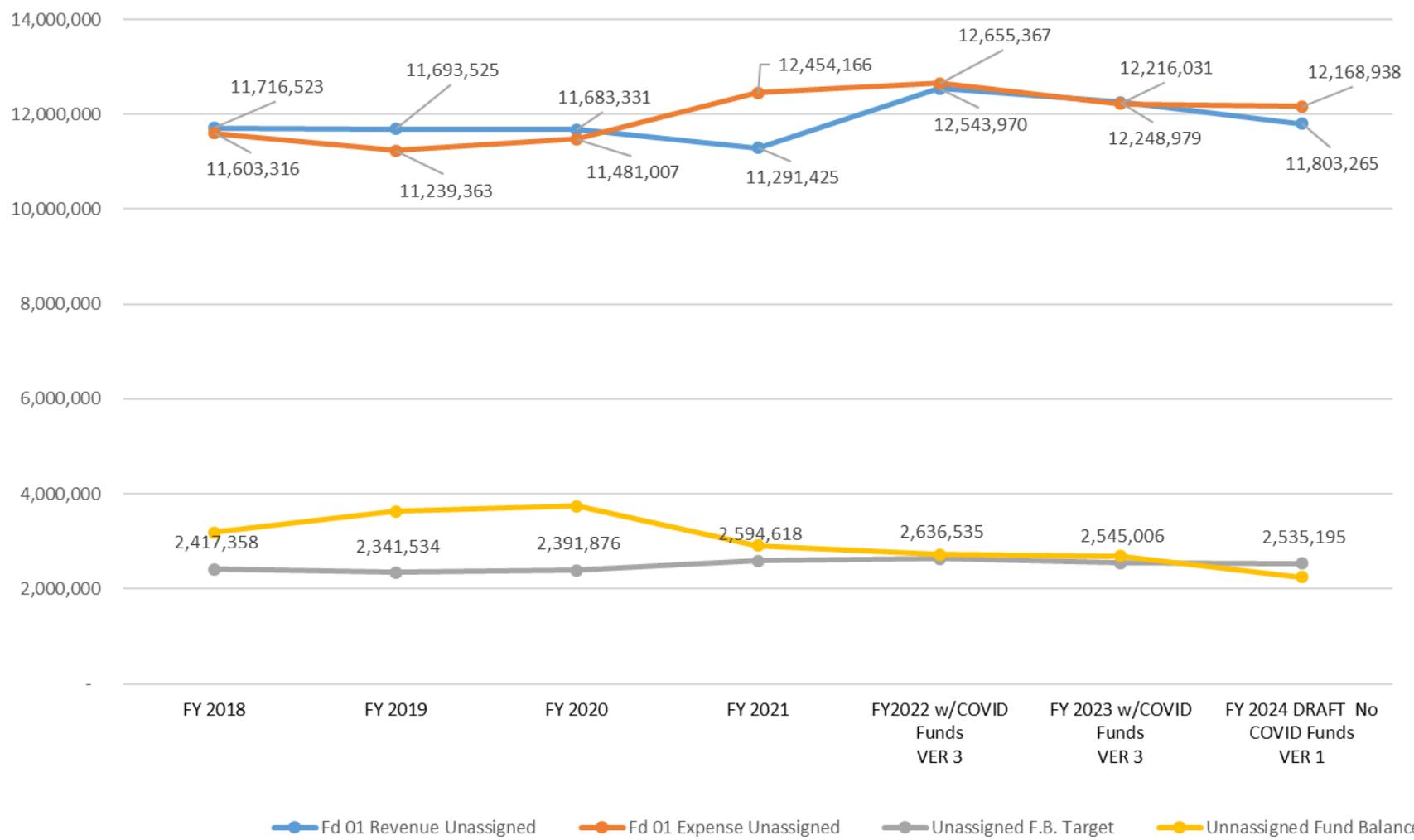
BUDGET SCENARIO NO COVID REVENUE: Unassigned Revenue, Expense and Fund Balance



● Fd 01 Revenue Unassigned
 ● Fd 01 Expense Unassigned
 ● Unassigned F.B. Target
 ● Unassigned Fund Balance

Unassigned
Expense and
Revenue
Budgets

BUDGET SCENARIO USING COVID REVENUE Unassigned Revenue, Expense and Fund Balance



COVID FUNDING ALL SOURCES

REVENUE SOURCE	BUDGET CATEGORY	FY22	FY23	FY24
EFC Erate Grant	Chromebooks	127,530		
Gov Summer Acad / Mental Health (F150)	Summer Programs	2,881	20,970	
ESSER II (F155)	Staffing	879,897		
	Technology Devices / S.W.	231,390		
	Technology Projects/Upgrades	185,244		
	Instructional Supplies	2,440		
	COVID Planning	2,500		
ESSER III (F160)	Staffing		1,314,353	917,763
	Technolgy Devices / Software		81,218	
	Consultants		15,000	
ESSER III Set Aside (F161)		7,740	284,552	292,292
Summer Preschool (F165)	Summer Preschool	23,851		
COVID Testing (F170)	Staffing / Supplies	40,000		
Pandemic Enroll Loss (F171)			52,671	

Budget is to be determined. Cannot be used for current budget expenses

Budget is to be determined