

Special School Board Meeting

Monday, April 3, 2023 5:15 PM

Falls High School Library, 1515 11th Street, International Falls, Minnesota
56649

The School Board meeting will be available to view by selecting the following link or going to the Falls High Journalism youtube page.

Call to Order

1. Roll Call:

___ Jessica Crosby, Director _____
Toni Korpi, Clerk
___ Emily McGonigle, Director _____ Bruce
Raboin, Treasurer
___ Tina Sather, Director _____
Roxanne Skogstad-Ditsch, Board Chair
___ JoAnn Smith, 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.

Facility Planning Meeting

1. Nexus facility project discussion and planning.

Action Item

1. Maintain our facilities to be welcoming, safe and efficient for use by students and the community.
 - 1.a. Award gym roof replacement project to Nelson Roofing at a cost of \$115,483. Motion by __, second by __. Motion carried / failed.
 2. Implementing data-driven teaching practices and staff collaboration to increase student academic success.
 - 2.a. Budget Updates for FY2023 and FY2024
 - 2.a.i. Fiscal Year 2024 Budget Action Items
 - 2.a.i.1. Approve recommended reductions in Attachment A for 2023-2024 fiscal year. Motion by __, second by __. Motion carried / failed.

Adjournment

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

Stacy Grover <sgrover@isd361.org>

Bids

1 message

Tom Holt <tholt@isd361.org>

Tue, Mar 7, 2023 at 1:30 PM

To: "kgrover@isd361.org" <kgrover@isd361.org>, "sgrover@isd361.org" <sgrover@isd361.org>

Hello

We had 3 bids for the gym roofing project.

Range Cornice & Roofing, co. \$159,8383.00 (We have used this company in the past).

Commercial Roofing, INC. \$154,910.00

Nelson Roofing, INC. \$115,483.00

On the Arena Exterior door project we had 2 bids.

Up North Builders \$43,765.00

Pelland - Swenson & Assoc. \$36,000.00

It is my recommendation we go with Nelson Roofing for the gym roof project and Pelland - Swenson & Assoc. for the arena exterior door project.

The FES exterior cafeteria door project bids will be opened Friday at noon.

Thank you

--

Tom Holt

ISD 361 Maintenance/Transportation Director

tholt@isd361.org

International Falls High School

Work 218-283-2571 ext 1185

Cell 218-417-0369

I follow three rules: Do the right thing, do the best you can, and always show people you care.

Lou Holtz

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Budget Presentation

ENROLLMENT, EXPENSE AND REVENUE PROJECTIONS
FISCAL YEAR 2022-2023 AND FISCAL YEAR 2023-2024

March 13, 2023



Agenda

1. Enrollment Projections
2. Budget Projections
3. Fund Balances

Adjusted ADM History and Projections
February 13, 2023

2/9/2023	Grade Level Adjusted ADM:															
FY / Date of Estimate	EC	KG	1	2	3	4	5	6	7	8	9	10	11	12	Total EC to 12:	Total K-12
2016-2017	14	87	69	87	75	69	80	75	91	73	95	91	102	98	1,108	1,094
2017-2018	16	73	82	70	83	79	63	78	81	90	80	91	85	100	1,070	1,054
2018-2019	18	67	61	78	68	81	80	62	73	79	88	73	88	81	998	980
2019-2020	16	74	63	57	78	64	82	82	62	77	78	85	78	90	986	970
2020-2021	15	59	70	57	59	76	62	81	86	65	76	68	89	75	939	924
2021-2022	19	58	53	65	59	57	71	68	79	84	62	72	76	74	897	878
<u>2022-2023 Est:</u>																
2/16/2022	15	57	55	54	65	59	57	71	68	79	81	59	70	75	864	849
2/9/2023	18	56	61	59	69	66	60	74	70	77	77	61	67	71	886	868
Change in est:	3	-1	6	5	4	7	3	3	2	-2	-4	2	-3	-4	22	
<u>2023-2024 Est.</u>																
2/16/2022	15	57	57	55	54	65	59	57	71	68	79	81	59	70	846	831
2/9/2023	18	60	56	62	58	70	65	60	74	70	79	77	60	69	878	860
Change in est:	3	3	-1	7	4	5	6	3	3	2	0	-4	1	-1	32	
<u>2024-2025 Est.</u>																
2/9/2023	18	58	60	56	62	58	70	65	60	74	70	79	78	62	870	852

Revenue Budget Assumption

FY 2022 – 2023 Revised Budget

- FY2023 Revenue Estimates:
 - General education revenue estimate: 886 Adjusted ADM
 - Tentative was based on 875 Adjusted ADM
 - Increase of 11 Adjusted ADM.
 - Adjusted ADM for ALC students are soft estimates
 - State and Federal revenue projections are based on current calculations
 - Revenue projections include with COVID and No COVID models

FY 2023 – 2024 Draft Budget

- FY2024 Revenue Estimates:
 - General education revenue estimate: 878 Adjusted ADM
 - Adjusted ADM for FY24 based on enrollment data as of 2.9.23
 - Adjusted ADM for ALC students are soft estimates
 - General Education Formula based on Governors Proposal of 4% increase over FY23 formula.
 - Title programs exclude carry over
 - State and Federal revenue projections based on revenue estimates
 - Revenue projections include with COVID and No COVID models

Revenue Budgets with Prior Years Audited
Revised Fiscal Year 2022-2023 and Draft Budget 2023-2024
As of 3.10.23

FUND 01	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Revised 3.10.23	FY24 Draft 3.10.23
Levy	2,442,224	2,050,794	2,322,828	2,652,269	2,287,094
Gen Ed Aid	8,509,830	8,081,610	7,899,360	7,731,428	8,264,494
Sped (Fed/State)	1,057,247	1,109,068	1,150,291	1,160,840	1,160,000
State Aid Sources	502,214	447,932	361,181	352,172	346,490
Title Programs	448,732	466,516	478,929	470,554	417,000
Local Revenue	296,281	236,176	108,714	126,710	125,300
Other Federal Revenue	184,148	192,298	130,598	37,565	-
Total Revenue B/4 COVID	13,440,676	12,584,394	12,451,901	12,531,538	12,600,378
	Net Change Prior Year:	(856,282)	(132,493)	79,637	68,840

FUND 01	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Revised 3.10.23	FY24 Draft 3.10.23
Total Fund 01 Revenue	13,440,676	12,584,394	12,451,901	12,531,538	12,600,378
COVID Funding	14,256	643,678	1,270,630	1,819,366	1,218,646
TOTAL REVENUE	13,454,932	13,228,072	13,722,531	14,350,904	13,819,024

Basic General Education Aid

As of 2/13/2022

	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Revised 2.13.23	FY24 Draft 2.13.23
Formula Allowance	\$ 6,438	\$ 6,567	\$ 6,728	\$ 6,863	\$ 7,138
Formula Increase per FY	\$ 126	\$ 129	\$ 161	\$ 135	\$ 275
Adjust Pupil Units	1,080	1,032	987	971	964
Net Pupil Unit Change	-15	-48	-44	-16	-7
Basic Gen Ed Aid	\$ 6,949,885	\$ 6,776,684	\$ 6,643,765	\$ 6,663,973	\$ 6,881,032
Net Change Gen Ed Aid:	\$ 40,202.00	\$ (173,201)	\$ (132,919)	\$ 20,208	\$ 217,059

Total Gain (Loss) in Gen Ed FY20 to FY24: \$ (28,651)

Expense Budget Assumptions

FY 2022 – 2023 Revised Budget

- FY2023 Expense Budget:
 - Based on current staffing
- FY2023 Ongoing Expense Supported with COVID Funds:
 - 11.58 FTE Licensed Instructional Positions = approx. \$1,122,165
 - Technology at \$221,102

FY 2023 – 2024 Draft Budget

- FY2023 Expense Budget:
 - Based on 2024 contracts and estimated wage increases.
 - Includes Bus and Van at \$179,000
 - Includes \$125,000 for general adoption cycle
 - Add 1.0 FTE Elementary Licensed Instructional
 - Reduce .36 FTE Overloads Secondary Instructional
- FY2023 Ongoing Expense Supported with COVID Funds:
 - 10.11 FTE Licensed Instructional Positions = approx. \$938,334

Fund 01 Expense by Object Series

FUND 01 No COVID	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Revised	FY24 Draft 3.10.23
Wages	7,411,842	7,512,104	7,354,399	6,888,319	7,301,548
Benefits	2,386,216	2,320,896	2,257,756	2,047,568	2,180,698
Purchased Services	2,067,246	1,630,139	1,688,637	1,735,480	1,728,286
Supplies and Materials	751,270	598,434	689,495	603,420	886,893
Capital	262,921	1,113,951	409,655	711,576	717,292
Other / Misc.	147,000	156,622	134,923	147,370	147,370
FUND 01 EXPENSE:	13,026,495	13,332,146	12,534,865	12,133,733	12,962,087
FUND 01 COVID	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Revised	FY24 Draft 3.10.23
Wages	-	221,333	688,698	1,129,422	784,609
Benefits	-	55,800	163,423	361,500	273,682
Purchased Services	642	29,082	30,735	25,747	4,453
Supplies / Materials	13,614	226,764	300,912	302,680	141,988
Capital	-	110,699	86,893	-	-
FUND 01 COVID:	14,256	643,678	1,270,661	1,819,349	1,204,732
	FY20 Audited	FY21 Audited	FY22 Audited	FY23 Revised	FY24 Draft 3.10.23
TOTAL FUND 01:	13,040,751	13,975,824	13,805,526	13,953,082	14,166,819

FY2022 Audited Fund Balance

	Fiscal Year: 2021 - 2022: FINAL AUDITED					
	Beginning Fund Balance	Revenue Budget	Expense Budget	Revenue Over (Under) Expense	Adjust.	Ending Fund Balance
	7/1/2021					6/30/2022
Unassigned Fund Balance	2,913,814	11,281,239	11,520,105	(238,866)	(120,861)	2,554,087
COVID FUNDING:						
Technology	-	313,674	313,674	-		-
Recurring Staffing		489,608	489,608	-		-
Nonrecurring Staffing	-	-	-	-		-
Nonrecurring Expense		359,297	359,297	-		-
Summer Programs		108,081	108,081			-
Reserved Fund Balances:						
3rd Party Revenue (SPED)	-	-	-	-		-
Basic Skills:	213,916	328,761	357,322	(28,561)		185,355
Basic Skills Ext Time:	20,340	-	20,340	(20,340)		-
Gifted & Talented:	-	12,837	12,837	-		-
Learning & Development:	-	185,129	185,129	-		-
Long Term Facility Mtce:	(97,356)	344,504	196,011	148,493		51,137
Operating Capital:	350,307	235,510	146,804	88,706		439,013
Safe Schools:	-	35,348	12,960	22,388		22,388
Staff Development:	85,100	132,875	83,045	49,830		134,930
Total Reserved Fund Balance:	572,307	1,274,964	1,014,448	260,516	-	832,823
Assigned Fund Balances:						
Arena Advertising:	56,927	3,750	313	3,437	-	60,364
Technology/PC Purchase FY23	300,000	-	-	-	75,000	375,000
Total Assigned Fund Balance:	356,927	3,750	313	3,437	75,000	435,364
Non Spendable Fund Balance:	16,354	-	-	-	45,861	62,215
Total Fund Balance Fund 01:	3,859,402	13,722,532	13,805,526	25,087	-	3,884,489
Fund Balance Policy:						
Unassigned Fund Balance Policy:	2.5 months of Unassigned Fund Balance					
Fund Balance 6/30/20XX:	2,554,087					
Unassigned Fund Balance @ 2.5 mo:	2,400,022					
Fund Balance Over (Under) Target:	154,065					

FY2023 and FY204 Fund 01 – Fund Balance Projection

	Fiscal Year: 2022 - 2023: REVISED						Fiscal Year: 2023 - 2024 DRAFT					
	Beginning Fund Balance	Revenue Budget	Expense Budget	Revenue Over (Under) Expense	Adjust.	Ending Fund Balance	Beginning Fund Balance	Revenue Budget	Expense Budget	Revenue Over (Under) Expense	Adjust.	Ending Fund Balance
	7/1/2022					6/30/2023	7/1/2023					6/30/2024
Unassigned Fund Balance	2,554,087	10,885,674	10,896,746	(11,072)	(75,000)	2,468,015	2,468,015	11,235,356	11,352,127	(116,771)	(75,000)	2,276,244
COVID FUNDING:												
Technology		221,102	221,102	-				-				
Recurring Staffing		1,160,963	1,160,963	-			938,334	938,334	-			
Nonrecurring Staffing		104,916	104,916	-			116,710	116,710	-			
Nonrecurring Expense		171,066	171,066	-			119,105	119,105	-			
Summer Programs		161,319	161,319	-			30,583	30,583				
Reserved Fund Balances:												
3rd Party Revenue (SPED)	-			-		-						-
Basic Skills:	185,355	226,866	318,292	(91,426)		93,929	93,929	550,589	644,518			(0)
Basic Skills Ext Time:	-			-		-						-
Gifted & Talented:	-	12,623	12,623	-		-		12,531	12,531			-
Learning & Development:	-	190,253	190,253	-		-		184,987	184,987			-
Long Term Facility Mtce:	51,137	794,871	104,766	690,105		741,242	741,242	210,303	399,816			551,729
Operating Capital:	439,013	239,225	441,316	(202,091)		236,922	236,922	234,216	195,000			276,138
Safe Schools:	22,388	33,749	46,480	(12,731)		9,657	9,657	33,701	43,358			-
Staff Development:	134,930	133,277	111,740	21,537		156,467	156,467	137,609	118,250			175,826
Total Reserved Fund Balance:	832,823	1,630,864	1,225,470	405,394	-	1,238,217	1,238,217	1,363,936	1,598,460	-	-	1,003,693
Assigned Fund Balances:												
Arena Advertising:	60,364	15,000	11,500	3,500	-	63,864	63,864	15,000	11,500	3,500	-	67,364
Technology/PC Purchase FY23	375,000			-	75,000	450,000	450,000	-	-	-	75,000	525,000
Total Assigned Fund Balance:	435,364	15,000	11,500	3,500	75,000	513,864	513,864	15,000	11,500	3,500	75,000	592,364
Non Spendable Fund Balance:	62,215	-	-	-		62,215	62,215	-	-	-	-	62,215
Total Fund Balance Fund 01:	3,884,489	14,350,904	13,953,082	397,822	-	4,282,311	4,282,311	13,819,024	14,166,819	(113,271)	-	3,934,516
Fund Balance Policy:												
Unassigned Fund Balance Policy:	2.5 months of Unassigned Fund Balance						2.5 months of Unassigned Fund Balance					
Fund Balance 6/30/20XX:	2,468,015						2,276,244					
Unassigned Fund Balance @ 2.5 mo:	2,270,155						2,365,026					
Fund Balance Over (Under) Target:	197,859						(88,783)					

FY23 and FY24 Fund Balance Projections with 3% Variance Revenue & Expense

	Fiscal Year: 2022 - 2023: REVISED						Fiscal Year: 2023 - 2024 DRAFT					
	Beginning Fund Balance:	Revenue Budget	Expense Budget	Revenue Over (Under) Expense	Adjust.	Ending Fund Balance	Beginning Fund Balance	Revenue Budget	Expense Budget	Revenue Over (Under) Expense	Adjust.	Ending Fund Balance
	7/1/2022					6/30/2023	7/1/2023					6/30/2024
Unassigned Fund Balance	2,554,087	10,559,104	10,898,295	(339,191)	(75,000)	2,139,896	2,139,896	10,898,295	11,692,691	(794,396)	(75,000)	1,270,500
COVID FUNDING:												
Technology		221,102	221,102	-								
Recurring Staffing		1,160,963	1,160,963	-				938,334	938,334	-		
Nonrecurring Staffing		104,916	104,916	-				116,710	116,710	-		
Nonrecurring Expense		171,066	171,066	-				119,105	119,105	-		
Summer Programs		161,319	161,319	-				30,583	30,583	-		
Reserved Fund Balances:												
3rd Party Revenue (SPED)												
Basic Skills:	185,355	226,866	318,292	(91,426)		93,929	93,929	550,589	644,518			(0)
Basic Skills Ext Time:												
Gifted & Talented:		12,623	12,623					12,531	12,531			
Learning & Development:		190,253	190,253					184,987	184,987			
Long Term Facility Mtce:	51,137	794,871	104,766	690,105		741,242	741,242	210,303	399,816			551,729
Operating Capital:	439,013	239,225	441,316	(202,091)		236,922	236,922	234,216	195,000			276,138
Safe Schools:	22,388	33,749	46,480	(12,731)		9,657	9,657	33,701	43,358			
Staff Development:	134,930	133,277	111,740	21,537		156,467	156,467	137,609	118,250			175,826
Total Reserved Fund Balance:	832,823	1,630,864	1,225,470	405,394	-	1,238,217	1,238,217	1,363,936	1,598,460	-	-	1,003,693
Assigned Fund Balances:												
Arena Advertising:	60,364	15,000	11,500	3,500	-	63,864	63,864	15,000	11,500	3,500	-	67,364
Technology/PC Purchase FY23	375,000				75,000	450,000	450,000				75,000	525,000
Total Assigned Fund Balance:	435,364	15,000	11,500	3,500	75,000	513,864	513,864	15,000	11,500	3,500	75,000	592,364
Non Spendable Fund Balance:	62,215					62,215	62,215					62,215
Total Fund Balance Fund 01:	3,884,489	14,024,334	13,954,631	69,703	-	3,954,192	3,954,192	13,481,963	14,507,383	(790,896)	-	2,928,772
Fund Balance Policy:												
Unassigned Fund Balance Policy:	2.5 months of Unassigned Fund Balance						2.5 months of Unassigned Fund Balance					
Fund Balance 6/30/20XX:	2,139,896						1,270,500					
Unassigned Fund Balance @ 2.5 mo:	2,270,478						2,435,977					
Fund Balance Over (Under) Target:	(130,582)						(1,165,477)					

- 1) Bus route 15,000
- 2) More time out of staff development from PDT 32,000
- 3) Transportation department 10,000
- 4) Sell Grand Piano 30,000
- 5) Increase voter approved levy ?
- 6) Reduce 1 section

	in proposed budget	
K	3 @ 20	2 @ 30
1st	3 @ 18.67	2 @ 28
2nd	3 @ 20.67	2 @ 31
3rd	3 @ 19.33	2 @ 29
4th	3 @ 23.33	2 @ 35
5th	3 @ 21.67	2 @ 32.5
6th	2 @ 29.5	3 @ 19.67
7th	3 @ 24.67	2 @ 37
8th	3 @ 22	2 @ 33
9th	3 @ 25	2 @ 37.5
10th	3 @ 27	2 @ 40.5
11th	2 sections now	
12th	2 sections now	

70,000 per 70,000

- 7) Activities 20,000
 - 8) No astronomy class 6,364
- 183,364**

Activity	# participants 21-22	# participants 22-23	Maximum Head coach pay	Maximum Asst coach pay
1 act Play	10	13		
Boys Basketball	11	15	9,308	6,515
Girls Basketball	19	16	9,308	6,515
Baseball	25	23	6,721	4,704
Boys Basketball Cheerleading	9	9	1,135	-----
Football Cheerleading	8	9	1,009	-----
Hockey Cheerleading	8	9	1,072	-----
Football	29	39	8,272	5,791
Golf (Boys and Girls)	8/2	7/3	6,721	4,704
Boys Hockey	25	23	8,790	6,159
Girls Hckey	22	18	8,790	6,159
Softball	18	17	6,721	4,704
Speech	10	13	2,440	-----
Boys Track	10	12	6,721	4,704
Girls Track	23	19	6,721	4,704
Volleyball	24	24	7,241	5,068
Boys Swimming	18	13	7,241	5,068
Girls Swimming	19	28	7,241	5,068
Cross Country (Boys and Girls)	12/16	13/11	6,721	4,704
Knowledgeowl		9	2,440	-----
Annual Director (in class)			2,238	2,580
MHS			598	
Prom Advisor			1,069	
Student Council			1,281	