

**Northland Community Schools  
INDEPENDENT SCHOOL DISTRICT NO. 118  
Remer, Minnesota**

**WORK SESSION AGENDA**

**Wednesday, May 1, 2024 - 5:30 PM Northland High School Room C113  
316 Main St E  
Remer, MN 56672**

1. Greetings, Pledge of Allegiance, Mission Statement  
Mission Statement: *Educate and inspire all learners to reach their full potential*
2. Discussion Items
  1. FY25 Preliminary Budget
  2. Enrollment numbers and high school schedule
  3. Discussion regarding placement of students taking online classes
  4. Grand Rapids Bus Route
  5. Addition of a 1.0 FTE kitchen staff to be split between .5 food prep and .5 cafeteria cleaning to be paid entirely from the food service fund
  6. Restructuring across multiple departments, including but not limited to Mechanic/Transportation, PreK Coordinator, Maintenance and Custodial Supervisor, Business Manager, Superintendent
  7. Recommendations by the Enrollment Team on how to utilize media outlets to inform families who are considering open enrollment about what Northland can offer their students
  8. Para recruitment efforts and ways to address potential barriers to employment such as transportation
  9. Strategic planning
3. Next Meeting:  
Regular Meeting May 15, 2024, 5:30 p.m.

# Board Workshop Budget Review

## May 1, 2024

FY 2024 Performance and Expected Outcome  
FY 2025 Preliminary Budget and Assumptions

## FY 2024 Expected Outcome:

- Overall year to date the district is doing very well. However, many higher invoices will come in after the school year. For example IASC shared positions.
- Some budget areas in supplies and transportation are over budget and others are under such as utilities, fuel oil & propane.
- Charging expenditures to as many special fund sources as possible to preserve and possibly increase fund balance.
  - For example: library books to new library aid funds or College in the Schools fees to Gifted and Talented

## FY 2025 Key Assumptions:

- Kept FY25 Adjusted Daily Membership estimates same as FY24
- For Fund 04 – Revenue from Leech Lake EC agreement remains in place
- For Fund 04 - We continue to pay half of EC coordinator to Hill City
- Impact Aid Revenue Estimated at FY24 Received to Date
- Federal Forest Fund Revenue at \$60,000, same as previously received
- Tax Forfeited Sales Estimated at \$100,000 – about average of last 7 years
- Sport Court and Safety Town entirely paid by ESSER funds

## FY 2025 Revisions:

### To get to the Preliminary Budget Amount

- Assumed a bus lease @ 40K rather than paying in full @135K = 95K
- Pushed science curriculum 80K to a FY26 purchase rather than FY25
- Did not replace retiring elementary teacher = 82K savings
- Replacing teacher on leave with a new hire = 31K savings
- Science teacher voluntary leave to .4FTE = 53K savings
- Large reduction in Fund 06 spending for items on repair list = 450K

		<b>Budget Work to Date For FY 2025</b>			First Draft
<b>Expenses</b>	<b>Fund Description</b>		<b>Revised FY24</b>		<b>Proposed FY25</b>
Fund 01	General Fund		\$7,882,594		\$7,454,580
Fund 02	Food Service		\$297,884		\$360,354
Fund 03	Transportation		\$594,706		\$692,266
Fund 04	Community Education		\$362,878		\$265,912
Fund 05	Capital and Health/Safety		\$140,750		\$172,850
Fund 06	Construction (from Bond Sale LTFM)		\$529,295		\$50,000
Fund 07	Debt Service		\$1,761,075		\$1,762,549
	<b>Total Expenses</b>		<b>\$11,569,182</b>		<b>\$10,758,511</b>
<b>Revenue</b>					
Fund 01	General Fund		\$7,891,821		\$7,629,802
Fund 02	Food Service		\$249,549		\$299,520
Fund 03	Transportation		\$375,081		\$365,470
Fund 04	Community Education		\$276,415		\$257,971
Fund 05	Capital & Health/Safety		\$307,730		\$264,448
Fund 06	Construction (from Bond Sale LTFM)		\$0		\$0
Fund 07	Debt Service		\$1,778,746		\$1,762,731
Fund 18	Scholarship		100		60
	<b>Total Revenue</b>		<b>\$10,879,442</b>		<b>\$10,580,002</b>
	<b>Report Total</b>		<b>-\$689,740</b>		<b>-\$178,509</b>
	<b>Funds 01,03,05 Net</b>		<b>-\$43,418</b>		<b>-\$59,976</b>