

## **Work Session**

Monday, June 12, 2023 7:00 PM

Waconia Public Schools - District Office, 512 Industrial Blvd., Waconia, MN  
55387

1. **Superintendent Updates**

**Presenter:** Brian  
Gersich,  
Superintendent

2. **Review ISD 110 Strategic Plan and Next Step  
Options**

**Presenter:** Brian  
Gersich,  
Superintendent



# Mission, Vision, Core Values, Theory of Action

## MISSION STATEMENT

### Our Core Purpose

- ▶ ISD110 empowers students to explore their passions and create their success by providing opportunities for academic, social, and emotional growth.

## CORE VALUES

### Drivers of Our Words and Actions

- ▶ **Respect**  
We honor the perspectives of others and we own our individual actions.
- ▶ **Collaboration**  
We work and learn together.
- ▶ **Inclusiveness**  
We reach beyond ourselves to value and connect with others.
- ▶ **Empathy**  
We respond to others with authentic care.
- ▶ **Resilience**  
We work through challenges and setbacks with courage, persistence, and optimism.

## VISION STATEMENT

### What We Commit to Create

#### ISD110 students will:

- ▶ **Achieve academic success** through choice, rigor, and relevance
- ▶ **Be inspired** to explore who they are and who they will become
- ▶ **Feel they belong** in school and in the community

**WEareONE10!**

## THEORY OF ACTION

### Our Commitment to Continuous Learning

#### If we...

- ▶ **Believe** all students have the ability to learn and achieve to their potential, and
- ▶ **Create** an environment of safety and belonging, and
- ▶ **Respond** to our students' social, emotional, and academic needs, and
- ▶ **Build** trust and genuine partnerships with students, parents, and colleagues, and
- ▶ **Achieve** learning through high expectations, effective instruction, and established outcomes, and
- ▶ **Inspire and engage** students through a shared responsibility for learning, and
- ▶ **Commit** to continuous learning and improvement, **then all students will...**

**...EXPLORE THEIR PASSIONS and CREATE THEIR SUCCESS!**



## MEMORANDUM

**TO:** ISD 110 School Board

**FROM:** Brian Gersich, Superintendent

**DATE:** June 12, 2023

**SUBJECT:** Strategic Planning

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### **Introduction:**

The purpose of this document is to provide a summary of the options for ISD 110 as we review and consider our future and direction. A strategic plan is intended to be a very clear and concise way to ensure our entire team knows who we are, what we intend to achieve, and how we would measure our success.

Creating clarity around this plan is critical, particularly for leading the process and getting results. As noted in his book *The Advantage: Why Organizational Health Trumps Everything Else in Business*, Patrick Lencioni (2012), clarity can be provided by the ability to respond to 6 critical questions including:

- Why do we exist?
- How do we behave?
- What do we do?
- How will we succeed?
- What is most important right now?
- Who must do what?

Through reaffirming a strategic plan, our intent is to operationalize the plan and report progress to the Board and community.

### **Definitions:**

To support a common language for discussion, the following definitions can help support understanding the purpose of each section of the strategic plan. As the district previously worked with Teamworks International as the consultant for strategic planning and leadership development, the source for these definitions is *Teamworks International (2012) Education Leadership System Guidebook: Living out your District's Mission by Aligning the Adults in Partnership* pages 23-24.

Mission: The mission statement represented commitment, promise, and focus for the organization. It is the purpose that drives the district, the standards by which all actions are measured, and the compass that gives the district direction.

Core Values: Core values are intended to influence the language, images, and actions of the district. The Board, administration, and staff should be appraised on the degree to which their words and acts reflect the core values, because these values should be lived, not just hung on the wall.

Vision Statement: A vision statement is an articulation of what the district and its schools will be like in three or four years, rooted in the district's mission.

Strategic Directions: Strategic directions define the focus of human, financial, and physical resources of the district which it will take to move from its current state to the future state described by the vision statement. New initiatives that do not align with a specific strategic direction should be discarded, because they will take focus and resources away from priority initiatives that will help the district achieve its vision.

### **Options:**

Generally speaking, there are essentially 3 options for the process to review our strategic plan:

- Path 1: Recommit to our existing strategic plan with some minor edits. This would be conducted internally with the administrative team facilitating this process and bringing progress reports to the full Board.
- Path 2: Ask for support to make more substantive changes to our strategic plan. This could result in a similar plan but with revisions that would require some minor consulting to support the facilitation of this process.
- Path 3: Completely start over with our strategic plan, and facilitate a community process to develop an entirely new strategic plan. Such a plan would require consulting and a full RFP for services. Potential consultants can include but are not limited to:
  - Minnesota School Board Association
  - TeamWorks International
  - PartnersEd
  - Elevated Performance 4U

### **Proposal:**

Earlier this spring, the current strategic plan was reviewed with the ISD 110 leadership team. The team was asked to review the plan and denote all items that would be critical to maintain, items that are unclear, or items that would be critical to change. The team then engaged in some general discussion and ideas sharing in the review of the plan and potential options to move forward. After doing so, the general consensus of the administrative team included:

- The team believes the existing strategic plan has value, specifically in relation to our Mission, Vision, and Core Values. While some statements might benefit from subtle tweaks for clarity, the substance is largely relevant to our current needs.
- There was also consensus that the section of the plan titled, "Theory of Action," lacks clarity and is less useful due to its vagueness. As it leaves too many options for

priorities, there is agreement that we would be better served to replace the entire theory of action section with our priorities, or what had been referred to as strategic directions in the definitions noted.

Therefore, I recommend we follow path 1. Certainly, our team is ready and willing to facilitate any direction the Board would like to see in this regard. The importance of a strategic plan is to serve as an agreement of our priorities for resources and measures of success. That said, I believe our team supports the current plan and can internally work to provide an option for revision. Once we have a revision presented to the Board, it can be accepted, modified, or rejected. Realistically it means if the Board does not like it, we could then at that time, choose a different path and potentially select a consultant to support the revision work.

### **General Draft Timeline:**

Assuming we move forward with the proposed plan, the generalized timeline for progress is below. That said, the Board would be informed of changes to the timeline during the process in the event progress is faster or slower than the original projection.

1. Mission, Vision, Core Values: Review and offer revisions by Fall 2023
  - Subcommittee / Task Force meets to review
  - Full Admin Team Input
  - Review with Full Board
  
2. Develop Strategic Directions by Winter 2023-24
  - Leadership teams develop priorities and frame them into strategic directions (high-level priorities)
  - Leadership teams develop measures of success
  - Full admin team input and review
  - Review with full Board, adopt
  
3. Implementation of plan and priorities Spring-Fall 2024
  - Operationalize, take into consideration budget development as needed
  - Ensure alignment of resources with priorities
  - Identification of initiatives that need to leave the system
  
4. Progress reports to the Board (outcomes based on measures of success) during the 2024-2025 school year

3. **2023-24 Budget Presentation**

**Presenter:** Ra Chhoth,  
Director of Finance &  
Operations



# FY 22-23 Adopted Budget Updates

Presented by Ra Chhoth  
Director of Finance and Operations  
(DFO)

# General Fund 2023-2024 Budget Highlights

\*Revenue change from prior year of 6.6% (includes sped and gen ed aid)

\*Expenditures forecasted to decrease -3.9%

\* First year of substantial reduction of expenditures through the budget reallocation process.

Projected unassigned fund balance to decrease from -11.6% to -3.7%

## Reminder: Statutory Operating Debt (SOD)

- By definition, SOD is when a district has a negative fund balance of at least 2.5% of most recent year expenditures
- ISD 110 has a forecasted negative fund balance of about -11.6%





# Funds

## Operating Funds:

- 01 – General Fund: to account for all revenues and expenditures of the school district not accounted for elsewhere.
- 02 – Food Service Fund: to record financial activities of a school district's food service program.
- 04 – Community Service Fund: to record all financial activities focused in enrichment programs for any age level that are not part of the K-12 education program. Serving ages birth to 100+.



# Funds

## Non-Operating Funds

- 06 – Building Construction Fund: record bond project proceeds and uses approved by voters.
- 08 – Custodial Fund: scholarship funds that are held for distribution based upon the awarding of scholarships.
- 07 – Debt Service Fund: record revenues and expenditures to pay for the principal and interest on debt issued by the school district.
- 45 – Post-Employment Benefits Debt Service Fund: similar to Debt Service Fund, but only for debt related to other post employment benefits.



# Adopted Budget FY 23-24 Financial Forecast Assumptions

**Enrollment Assumptions: 4000**

**General Ed Formula Allowance: 4%**

**Special Education Revenue Maximization 44%**

**Salaries-Per Contract or Board Parameters**

**Utilities 3%**

**Transportation 3%**

**All other 3%**



# WACONIA Public School District

## Historical Adjusted Average Daily Membership (ADM)

Grade	Actual 17-18	Actual 18-19	Actual 19-20	Actual 20-21	Actual 21-22	Budget 22-23	Projected 23-24	Projected 24-25	Projected 25-26	Projected 26-27	Projected 27-28
EC	36.84	34.23	31.49	30.31	29.75	29.60	29.60	29.60	29.60	29.60	29.60
PKG	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kgt Hdp	35.63	37.79	44.19	31.83	48.63	59.62	59.62	59.62	59.62	59.62	59.62
KDG	269.15	239.47	239.84	225.74	230.94	227.70	227.70	227.70	227.70	227.70	227.70
1	279.43	298.31	279.55	275.12	266.07	279.30	288.84	288.84	288.84	288.84	288.84
2	317.32	283.29	307.55	263.68	276.77	277.80	283.37	293.05	293.05	293.05	293.05
3	290.88	315.30	288.31	302.78	256.74	285.90	279.23	284.83	294.56	294.56	294.56
4	286.28	290.51	321.71	283.33	309.08	260.50	289.15	282.40	288.07	297.91	297.91
5	314.30	292.84	289.96	320.73	299.74	312.90	267.01	296.38	289.46	295.26	305.35
6	317.92	321.17	308.78	291.20	339.67	307.50	323.33	275.91	306.26	299.11	305.11
7	311.86	325.76	329.91	309.95	298.22	334.50	307.82	323.67	276.20	306.58	299.43
8	301.24	305.71	325.05	330.45	309.16	297.20	333.74	307.12	322.93	275.57	305.88
9	319.60	323.83	340.70	360.54	343.16	333.38	318.06	357.16	328.68	345.60	294.91
10	346.82	321.42	328.24	332.49	359.85	336.20	328.45	313.35	351.88	323.81	340.49
11	325.88	337.36	309.94	314.13	332.04	335.70	322.36	314.92	300.45	337.39	310.48
12	285.65	323.67	326.18	299.82	318.14	322.20	330.33	317.20	309.88	295.64	331.99
	4,038.80	4,050.66	4,071.40	3,972.10	4,017.96	4,000.00	3,988.60	3,971.76	3,967.18	3,970.25	3,984.91



# General Education Formula Allowance

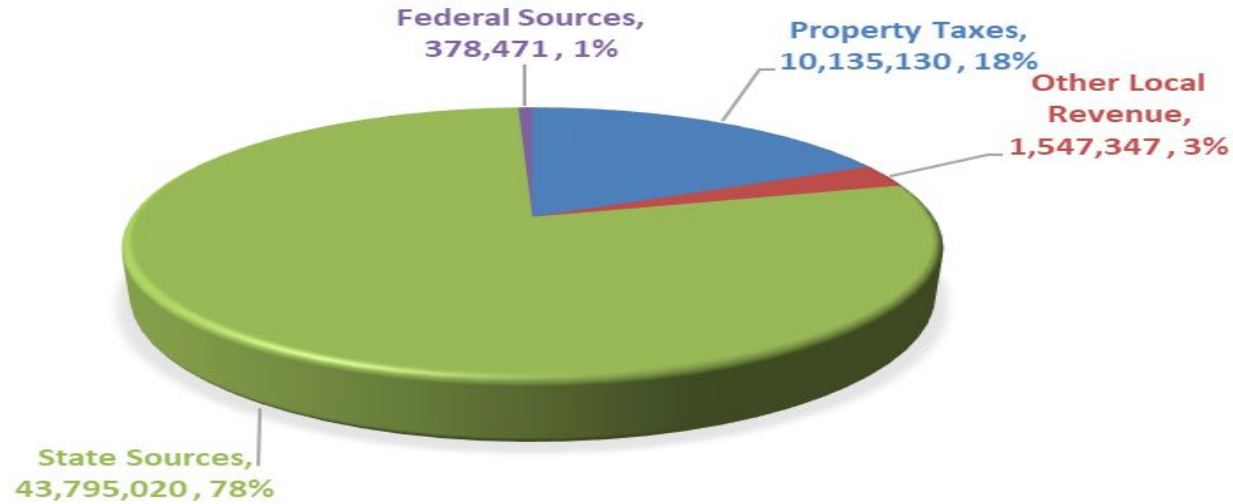
Fiscal Year	Formula Increases %	Formula Increase Amount	Formula Change per APU from PY
FY24	4.00%	\$7,138	\$275
FY25	2.00%	\$7,281	\$143
FY26	2.00% est	\$7,427	\$146
FY27	2.17 est	\$7,589	\$162

FY26 and FY27, and beyond: actual increase equal to Consumer Price Index Urban (CPI U) with a floor of 2.00% and cap of 3.00%. CPI



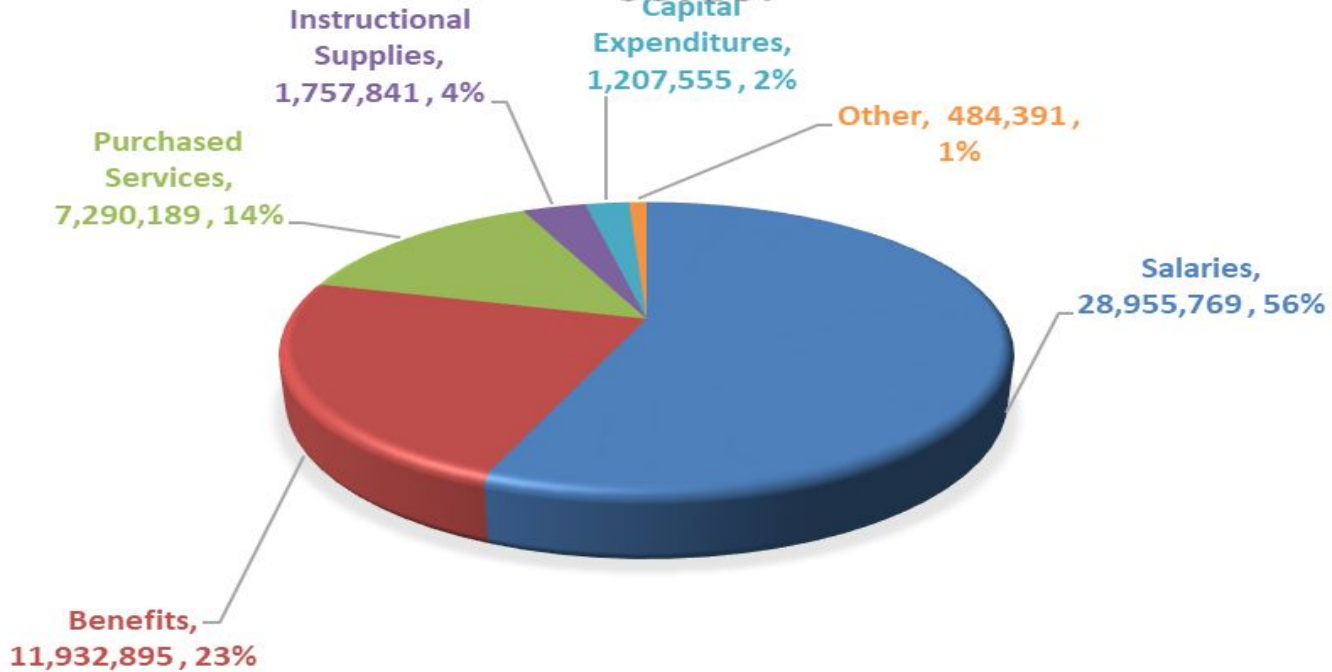
# INDEPENDENT SCHOOL DISTRICT NO. 110 GENERAL FUND (GF) TOTAL GENERAL FUND REVENUE \$55,855,968

## 2023-24 ADOPTED REVENUE BUDGET - BY SOURCE



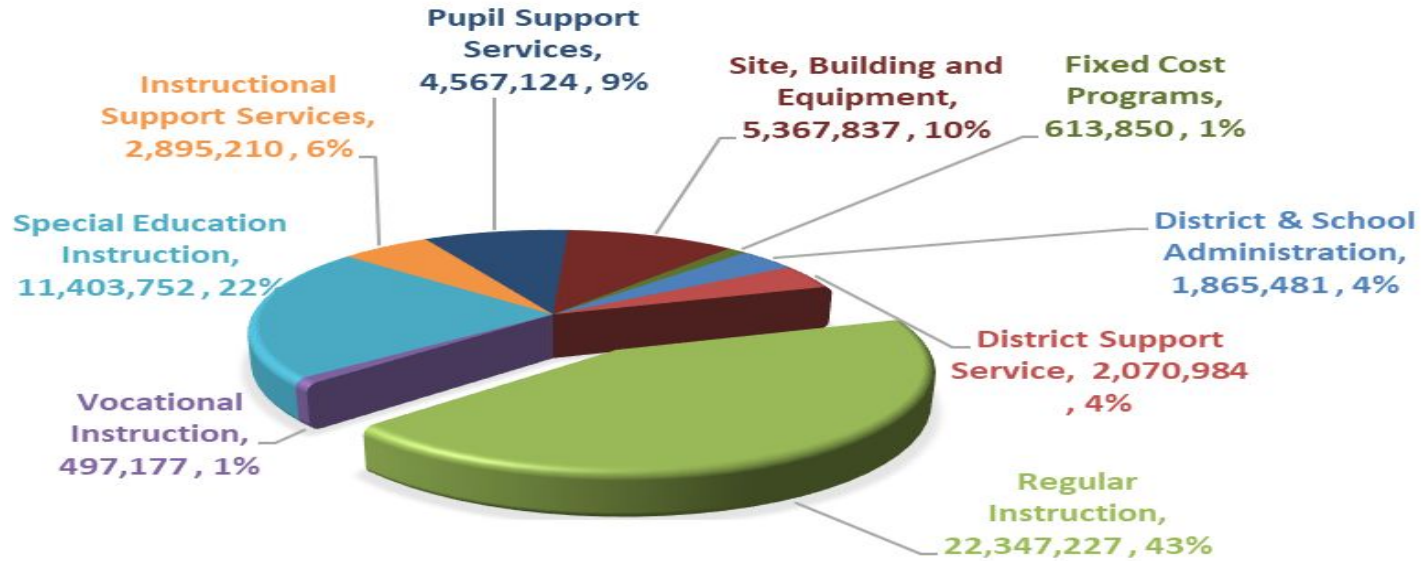
# 2023-24 GF ADOPTED EXPENDITURE \$51,628,641

## 2023-24 ADOPTED EXPENDITURE BUDGET - BY OBJECT

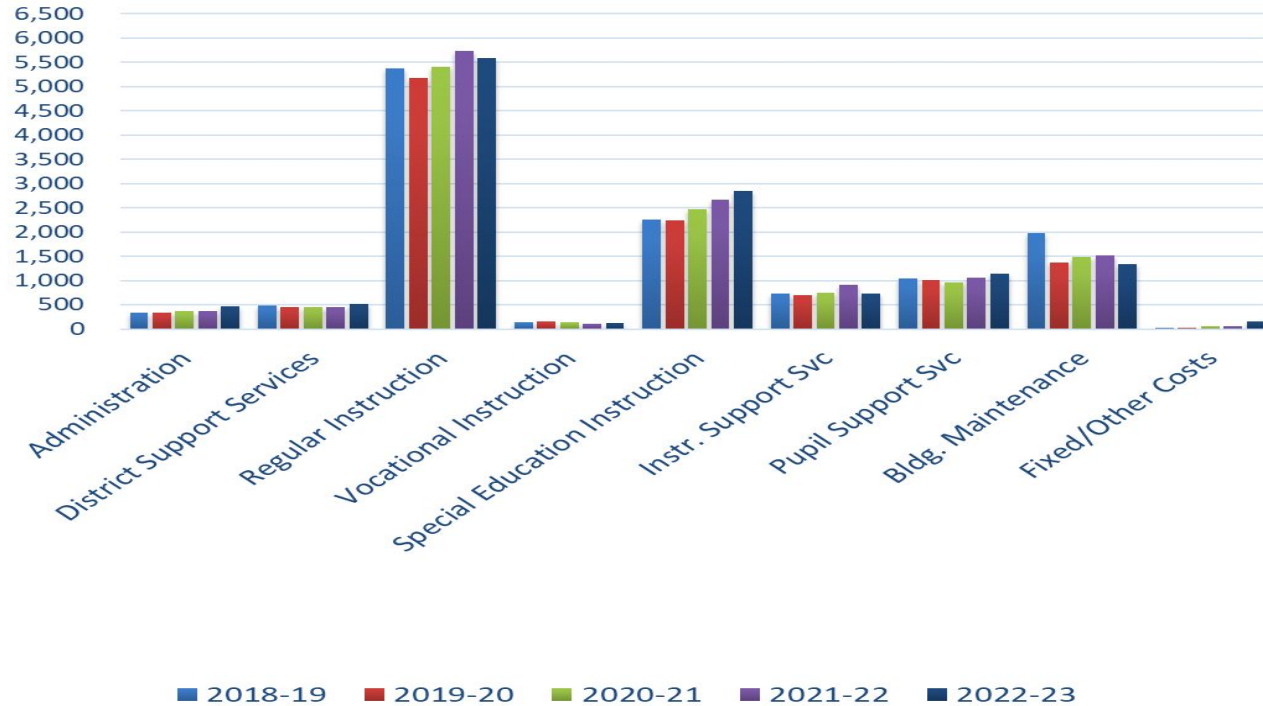


# 2023-24 GF EXPENDITURE ADOPTED BUDGET \$51,628,641

## 2023-24 EXPENDITURE BUDGET - BY PROGRAM



## GENERAL FUND - COST PER ADM BY PROGRAM



# INDEPENDENT SCHOOL DISTRICT NO. 110

## GENERAL FUND BUDGET

**FY 23-24 With Comparative Information for Fiscal Years 20 thru 22**

### Revenues & Expenditures - by Program

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Increase/	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b><u>REVENUES:</u></b>								
Property Taxes	\$ 4,625,179	\$ 6,872,050	\$ 7,225,981	\$ 9,241,888	\$ 9,593,599	\$ 10,135,130	\$ 541,531	7.5%
Other Local Revenue	1,213,658	1,068,659	916,026	1,541,416	1,508,780	1,547,347	\$ 38,567	4.2%
State Sources	36,125,653	37,757,831	38,867,353	39,356,445	40,186,557	43,795,020	\$ 3,608,463	9.3%
Federal Sources	854,790	865,974	2,073,894	2,040,899	1,041,247	378,471	(662,776)	-32.0%
<b>TOTAL REVENUE</b>	<b>\$ 42,819,280</b>	<b>\$ 46,564,514</b>	<b>\$ 49,083,254</b>	<b>\$ 52,180,648</b>	<b>\$ 52,330,183</b>	<b>\$ 55,855,968</b>	<b>\$ 3,525,785</b>	<b>7.2%</b>
<b><u>EXPENDITURES:</u></b>								
<i>Current:</i>								
District & School Administration	\$ 1,358,490	\$ 1,401,450	\$ 1,441,547	\$ 1,512,446	\$ 1,780,177	\$ 1,865,481	\$ 85,303	5.9%
District Support Service	1,983,132	1,839,197	1,811,376	1,795,676	2,107,509	2,070,984	\$ (36,525)	-2.0%
Regular Instruction	21,752,173	21,084,273	21,488,593	23,040,409	23,695,629	22,347,227	\$ (1,348,401)	-6.3%
Vocational Instruction	588,221	668,291	584,008	457,852	473,846	497,177	\$ 23,331	4.0%
Special Education Instruction	9,129,068	9,102,769	9,801,402	10,734,570	11,367,359	11,403,752	\$ 36,393	0.4%
Instructional Support Services	2,933,530	2,823,710	2,940,473	3,634,277	3,562,869	2,895,210	\$ (667,659)	-22.7%
Pupil Support Services	4,203,476	4,084,113	3,795,866	4,273,134	4,440,329	4,567,124	\$ 126,795	3.3%
Site, Building and Equipment*	8,036,972	5,558,728	5,927,843	6,128,608	5,681,434	5,367,837	\$ (313,598)	-5.3%
Fixed Cost Programs	108,415	128,183	243,338	263,547	599,000	613,850	14,850	6.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,093,477</b>	<b>\$ 46,690,714</b>	<b>\$ 48,034,446</b>	<b>\$ 51,840,519</b>	<b>\$ 53,708,152</b>	<b>\$ 51,628,641</b>	<b>\$ (2,079,512)</b>	<b>-4.3%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (7,274,197)</b>	<b>\$ (126,200)</b>	<b>\$ 1,048,808</b>	<b>\$ 340,129</b>	<b>\$ (1,377,969)</b>	<b>\$ 4,227,327</b>	<b>\$ 5,605,296</b>	

# INDEPENDENT SCHOOL DISTRICT NO. 110

## GENERAL FUND BUDGET

**FY 23-24 With Comparative Information for Fiscal Years 19 thru 22**

### Revenues & Expenditures - by Object

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Increase/	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b><u>REVENUES:</u></b>								
Property Taxes	\$ 4,625,179	\$ 6,872,050	\$ 7,225,981	\$ 9,241,888	\$ 9,593,599	\$ 10,135,130	\$ 541,531	7.5%
Other Local Revenue	1,213,658	1,068,659	916,026	\$ 1,541,416	1,508,780	1,547,347	\$ 38,567	4.2%
State Sources	36,125,653	37,757,831	38,867,353	\$ 39,356,445	40,186,557	43,795,020	\$ 3,608,463	9.3%
Federal Sources	854,790	865,974	2,073,894	\$ 2,040,899	1,041,247	378,471	(662,776)	-32.0%
<b>TOTAL REVENUE</b>	<b>\$ 42,819,280</b>	<b>\$ 46,564,514</b>	<b>\$ 49,083,254</b>	<b>\$ 52,180,648</b>	<b>\$ 52,330,183</b>	<b>\$ 55,855,968</b>	<b>\$ 3,525,785</b>	<b>7.2%</b>
<b><u>EXPENDITURES:</u></b>								
Salaries	\$ 27,913,727	\$ 27,402,738	\$ 27,577,386	\$ 28,891,219	\$ 30,316,238	\$ 28,955,769	\$ (1,360,469)	-4.9%
Benefits	9,635,341	10,012,565	10,680,704	11,190,355	12,073,288	11,932,895	\$ (140,393)	-1.3%
Purchased Services	6,572,225	5,802,879	5,875,415	7,579,977	7,401,448	7,290,189	\$ (111,259)	-1.9%
Instructional Supplies	1,830,283	1,424,463	1,976,683	2,375,075	2,143,500	1,757,841	\$ (385,659)	-19.5%
Capital Expenditures	3,578,452	1,454,893	797,907	721,024	1,284,743	1,207,555	\$ (77,188)	-9.7%
Other Expenditures	563,449	593,176	1,126,351	1,082,869	488,936	484,391	(4,545)	-0.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,093,477</b>	<b>\$ 46,690,714</b>	<b>\$ 48,034,446</b>	<b>\$ 51,840,519</b>	<b>\$ 53,708,153</b>	<b>\$ 51,628,641</b>	<b>\$ (2,079,512)</b>	<b>-4.3%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (7,274,197)</b>	<b>\$ (126,200)</b>	<b>\$ 1,048,808</b>	<b>\$ 340,129</b>	<b>\$ (1,377,970)</b>	<b>\$ 4,227,327</b>		

**\*\* Current Projections given recent assumptions not including pending cost considerations from Legislature**

**INDEPENDENT SCHOOL DISTRICT #110  
COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,  
AND PROJECTED CHANGES IN GENERAL FUND BALANCE  
Fiscal Year Ending June 30, 2024**

	Projected Balance June 30, 2023	FY23-24 Adopted Revenues	FY23-24 Adopted Expenditures	FY23-24 Original Required Transfers	Original Projected Balance June 30, 2024
<b>Subtotal Nonspendable</b>	<b>188,139</b>	-	-	-	<b>188,139</b>
Restricted for Student Activities	249,481	-	-	-	249,481
Restricted for Staff Development	-	626,937	372,438	(254,499)	-
Restricted for Capital	(128,809)	1,523,080	1,437,127	42,856	-
Restricted for Learning & Development	-	859,352	222,715	(636,637)	-
Restricted for ALC	-	465,569	281,758	(183,811)	-
Restricted for Gifted Education	-	57,094	16,186	(40,908)	-
Restricted for Basic Skills-ML	-	46,589	254,418	207,829	-
Restricted for Basic Skills-Compensatory	-	246,293	927	(245,366)	-
Restricted for Safe Schools	32,536	166,557	146,040	-	53,053
Restricted for Long Term Facilities Maintenance	122,761	596,616	414,131	-	305,246
Restricted for Medical Assistance	180,363	279,000	411,864	(47,499)	-
<b>Subtotal Restricted</b>	<b>456,332</b>	<b>4,867,088</b>	<b>3,557,605</b>	<b>(1,158,035)</b>	<b>607,780</b>
Unassigned - Unemployment	(20,000)	(30,000)	82,400	-	(132,400)
Unassigned - Lease Levy	-	-	-	-	-
Unassigned - Career and Technical	-	147,866	497,177	349,311	-
Unassigned - General	(6,236,532)	50,871,013	47,491,460	808,725	(2,048,254)
<b>Subtotal Unassigned</b>	<b>(6,256,532)</b>	<b>50,988,879</b>	<b>48,071,036</b>	<b>1,158,035</b>	<b>(1,931,173)</b>
<b>Total General</b>	<b>(5,612,061)</b>	<b>55,855,968</b>	<b>51,628,641</b>	-	<b>(1,135,253)</b>

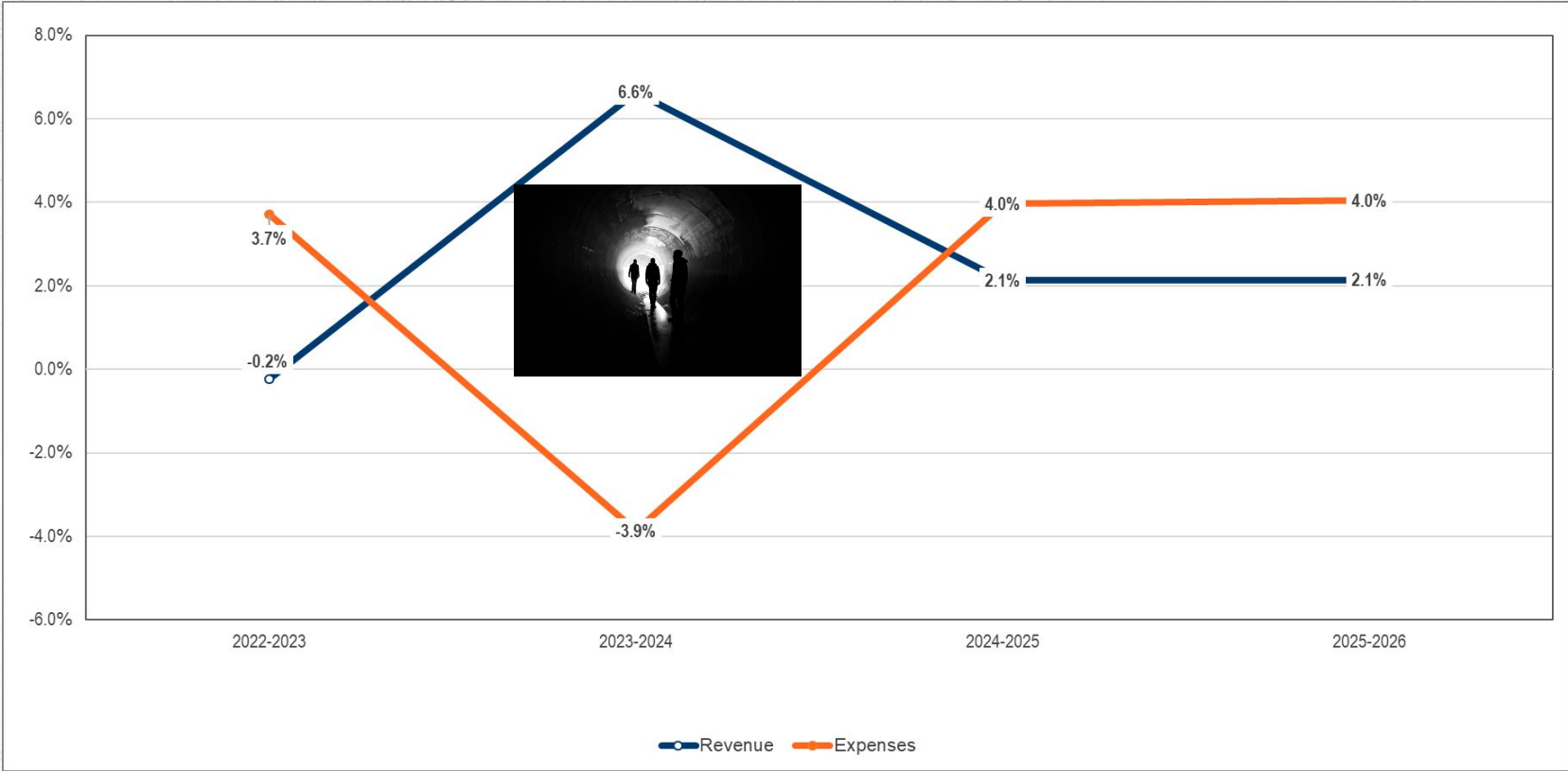


**INDEPENDENT SCHOOL DISTRICT #110  
COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,  
AND PROJECTED CHANGES IN FUND BALANCE  
Fiscal Year Ending June 30, 2024**

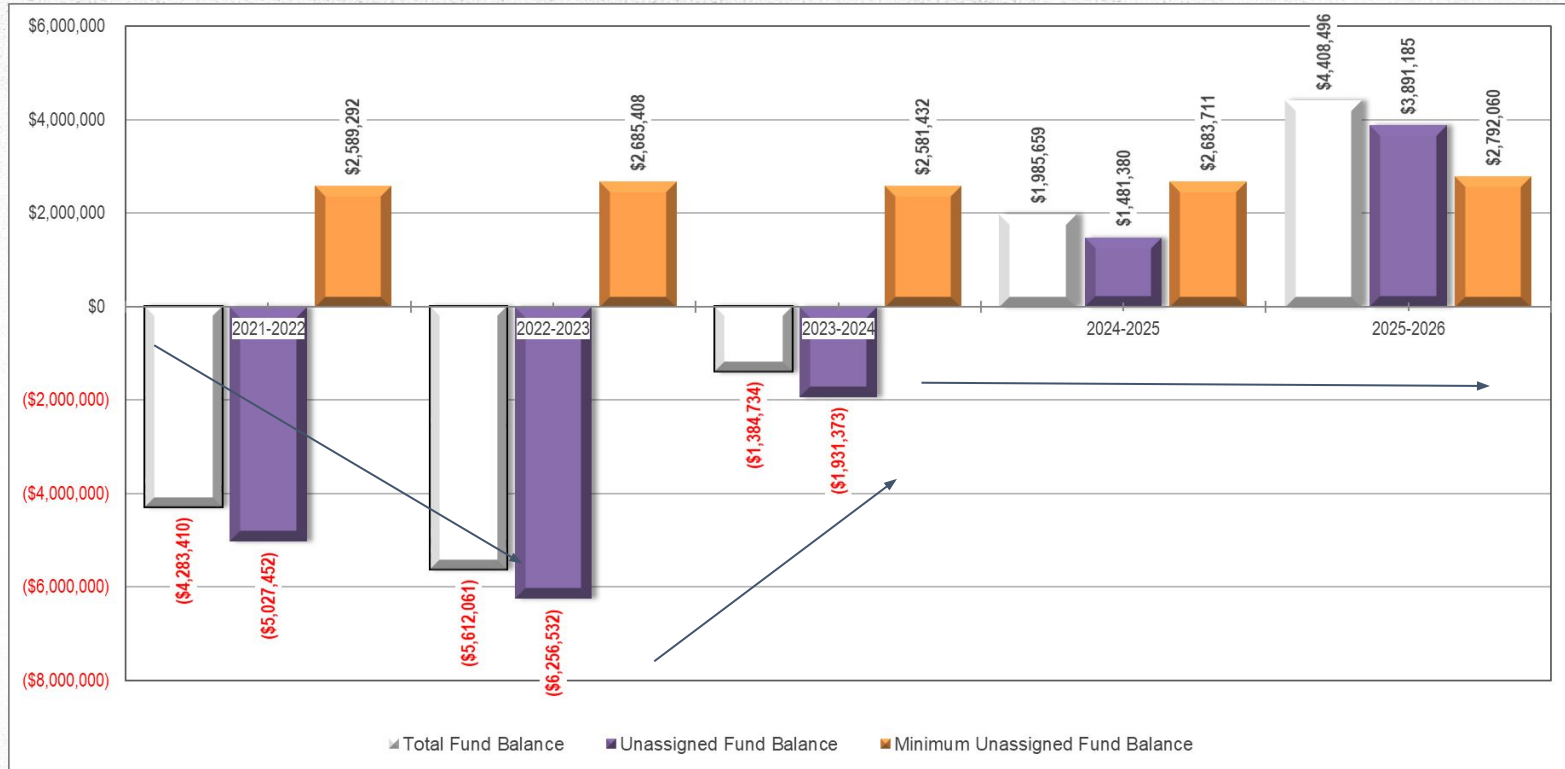
	Projected June 30, 2023	FY23-24 Original Revenues	FY23-24 Original Expenditures	FY23-24 Original Required Transfers	Original Projected Balance June 30, 2024
<b>FOOD SERVICE FUND (02)</b>					
Nonspendable	-	-	-	-	-
Restricted	4,466,558	4,719,300	3,399,862	-	5,785,996
<b>Total Food Service</b>	<b>4,466,558</b>	<b>4,719,300</b>	<b>3,399,862</b>	<b>-</b>	<b>5,785,996</b>
<b>COMMUNITY SERVICE FUND (04)</b>					
Nonspendable Community Ed - General	-	-	-	-	-
Restricted for Community Ed - General	680,406	2,692,145	2,421,651	-	950,901
Restricted for ECFE	258,164	392,415	394,962	-	255,618
Restricted for School Readiness	51,602	561,382	479,423	-	133,561
Restricted for Other Community Ed	71,093	84,916	87,016	-	68,993
<b>Total Community Service</b>	<b>1,061,265</b>	<b>3,730,859</b>	<b>3,383,052</b>	<b>-</b>	<b>1,409,072</b>
<b>Total Operating Funds</b>	<b>(84,238)</b>	<b>64,306,127</b>	<b>58,411,555</b>	<b>-</b>	<b>6,059,816</b>
<b>DEBT SERVICE FUND (07)</b>					
Restricted for Bond Refunding	-	-	-	-	-
Restricted Fund Balance	1,960,843	9,352,091	9,327,369	-	1,985,565
<b>Total Debt Service</b>	<b>1,960,843</b>	<b>9,352,091</b>	<b>9,327,369</b>	<b>-</b>	<b>1,985,565</b>
<b>INTERNAL SERVICE FUND - Dental (20)</b>					
Unassigned Fund Balance	179,460	446,500	461,000	-	164,960
<b>Total Internal Service</b>	<b>179,460</b>	<b>446,500</b>	<b>461,000</b>	<b>-</b>	<b>164,960</b>
<b>OPEB IRREVOCABLE FUND - Trust (45)</b>					
Unassigned Fund Balance	1,303,793	186,000	368,000	-	1,121,793
<b>Total Internal Service</b>	<b>1,303,793</b>	<b>186,000</b>	<b>368,000</b>	<b>-</b>	<b>1,121,793</b>



# Window out of Statutory Operating Debt



# Window out of SOD



# Unknowns from this session

- Free school meals program? Next cross subsidy?
- Teacher Retirement Association (TRA) employer rate increase
  - Potential ISD 110 cost \$ 800k
- Juneteenth Holiday
  - Child care, master agreements, hourly employees, community programs
- Paid Family Medical Leave (PFML) HF2
- Tier 1 teachers permitted to join collective bargaining units.
- ABE and ECFE teachers may obtain tenure or continuing contract rights.
- Unemployment (State Appropriation to cover expense).
  - Question: what happens in future years when funds run out?



# Next Steps & Summary

## ■ Monitor results of:

- Legislative session- MASBO/MDE still working on details
- Demographic Study
- Continued Internal Controls/Budgets Reporting

**ISD 110 Long Term plan is to maintain the District fund balance at the Board policy level so that all available resources are used to provide educational opportunities to all students**





**Thank You**  
**Questions?**



**2023-2024 DRAFT  
ADOPTED BUDGET**

**Board Approved June 26, 2023**

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# Mission, Vision, Core Values, Theory of Action

## MISSION STATEMENT

### Our Core Purpose

- ▶ ISD110 empowers students to explore their passions and create their success by providing opportunities for academic, social, and emotional growth.

## VISION STATEMENT

### What We Commit to Create

### ISD110 students will:

- ▶ **Achieve academic success** through choice, rigor, and relevance
- ▶ **Be inspired** to explore who they are and who they will become
- ▶ **Feel they belong** in school and in the community

**WEareONE10!**

## CORE VALUES

### Drivers of Our Words and Actions

- ▶ **Respect**  
We honor the perspectives of others and we own our individual actions.
- ▶ **Collaboration**  
We work and learn together.
- ▶ **Inclusiveness**  
We reach beyond ourselves to value and connect with others.
- ▶ **Empathy**  
We respond to others with authentic care.
- ▶ **Resilience**  
We work through challenges and setbacks with courage, persistence, and optimism.

## THEORY OF ACTION

### Our Commitment to Continuous Learning

### If we...

- ▶ **Believe** all students have the ability to learn and achieve to their potential, and
- ▶ **Create** an environment of safety and belonging, and
- ▶ **Respond** to our students' social, emotional, and academic needs, and
- ▶ **Build** trust and genuine partnerships with students, parents, and colleagues, and
- ▶ **Achieve** learning through high expectations, effective instruction, and established outcomes, and
- ▶ **Inspire and engage** students through a shared responsibility for learning, and
- ▶ **Commit** to continuous learning and improvement, **then all students will...**

**...EXPLORE THEIR PASSIONS and CREATE THEIR SUCCESS!**



**June 26, 2023**

**To: The School Board, Citizens, and Employees of Waconia Public Schools**

We respectfully submit the 2023-24 Adopted Budget of Independent School District No. 110, Waconia Public Schools. The report contains all of the funds of the District in conformity with generally accepted accounting principles (GAAP) for defining the reporting entity. The District's annual financial reports are prepared pursuant to School Board policy and Minnesota State Statutes. Budgetary control is maintained by the District's business office.

We are proud to publish and disseminate budget information to the School Board, our community, and others. We welcome the opportunity to present and discuss operational plans and related financial impact with all interested parties. Interaction among interested groups consistently leads to operational and educational improvements for Independent School District No. 110. To stimulate and encourage interaction, we continuously evaluate. When possible, we increase and improve information quality. The budget document and our annual audit reports are the primary tools to present information.

This Adopted Budget represents a projection of revenue and expenditures for the 2023-24 fiscal year along with supporting documentation and analysis. This report is presented in four sections: introduction, organization, financial, and information. The introduction section includes an executive summary and names the members of the School Board. The organization section includes major goals and objectives for the District and financial policies and practices. The financial section includes presentation of the budgets for all Governmental and Proprietary funds of the District. The information section includes revenue and expenditure budget summary data sorted by a variety of elements.

In accordance with the School Board approved Statutory Operating Debt plan, the District plan is to coordinate with the Minnesota Department of Education to get Waconia Public Schools out of Statutory Operating Debt. The District will continue to seek all available sources of funding, balance revenue to expenditures, and maintain systems that ensure financial stability.

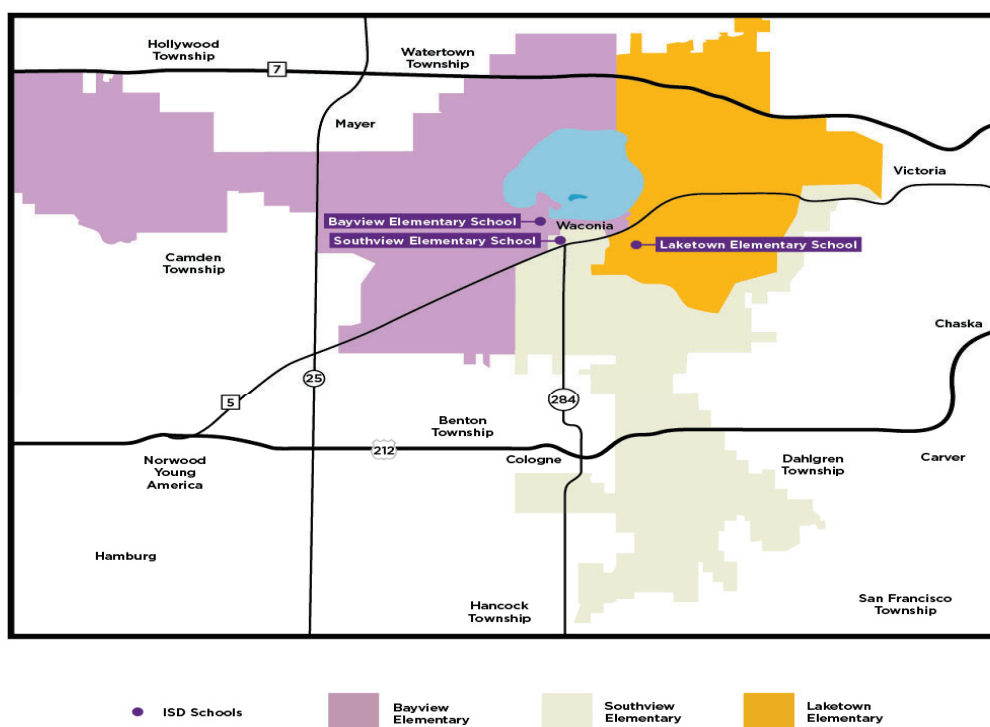
### **DESCRIPTION OF DISTRICT**

The legal name of the District is Independent School District Number 110 and is often referred to as Waconia Public Schools. The District, an outer ring Minneapolis suburban school district, serves a general population of approximately 23,000 and covers an area of about 99 square miles. The District owns and operates facilities in the city of Waconia. The District has one senior high school, one middle school, three elementary schools and one multipurpose facility which serves over 4,000 students. The laws of the State of Minnesota give the authority to direct the District's business operations and educational functions to the District's School Board whose members are elected officials.

The School Board has the authority to levy taxes, set fees, approve budgets, and staff positions along with other business and educational functions without prior approval from any other governmental unit. However, there are limits set in state statute.

The amount of the levy components is either voter approved, derived from formulas set in statute or approved by the Minnesota Department of Education under guidelines set in statute. The School Board does have the authority to not levy the maximum levy permitted but in certain instances this causes a proportionate decrease in related state aid which is determined by the state legislature. The School Board does not have the authority to set the market value of property within the District nor to arbitrarily levy amounts needed to cover its expenditures.

The expenditure budget must stay within predetermined revenue parameters determined through statutory formulas or reduce its fund balance or cut expenditures. The School Board can increase fees for those fees authorized in statute and seek grants. The School Board can issue debt with prior District voter approval. The Minnesota Department of Education does have some oversight responsibility over the District that is generally related to compliance and approval of certain laws and procedures. The School Board is responsible for the fiscal health of the District and the educational development of its students.



**ECONOMIC CONDITION AND OUTLOOK**

With the exception of voter approved levy referenda, the District is dependent on the State of Minnesota for its revenue authority. The 2023 legislature, as of this writing finalized funding for the 2024-25 biennium. Previous funding formula increases have been below the annual rate of inflation for the last twenty years. Current general aid formula increases include 4% in FY24 and 2% in FY25 Experience demonstrates that legislated revenue increases are not sufficient to meet the demands posed by the rate of inflation. As a result of these pressures, the District has had to rely on property tax referenda to support its educational programs. In November, 2018, the District was successful in getting voters’ approval to add \$525 per pupil plus inflation factor in operating referendum. In November, 2020 an additional \$410 per pupil plus inflation factor was successfully approve by the voters to help offset rising costs.

**DISTRICT POPULATION**

Funding for Minnesota school districts is largely driven by enrollment. The majority of Minnesota school districts are facing declining enrollment. Over the last four years, the District has endured declining enrollment from FY18-19, FY19-20, FY20-21 only to see a slight rebound in FY21-22 The district is closely monitoring enrollment to adjust for future years pending data from the county and birth rates. Currently housing starts data did not equate to rising enrollment.

**ENROLLMENT PROJECTIONS**

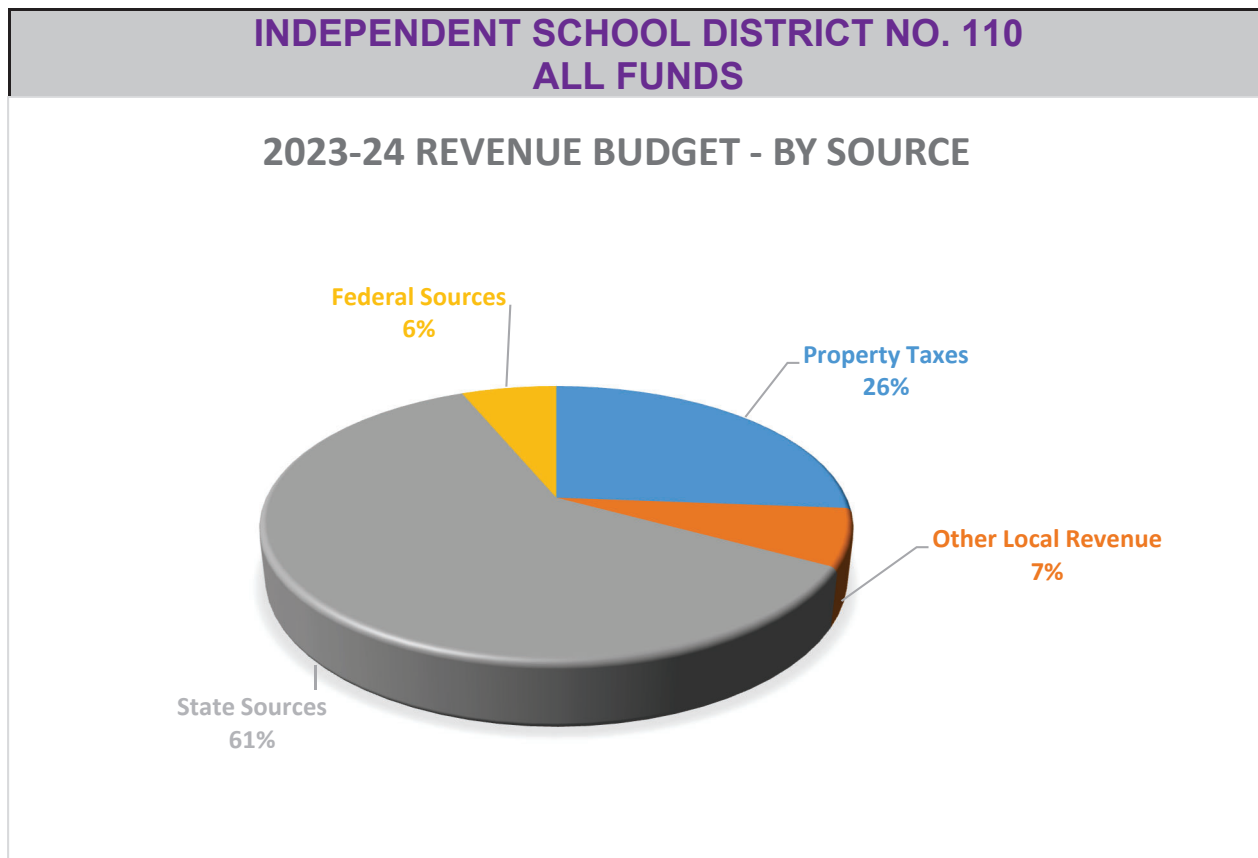
Grade	Actual 17-18	Actual 18-19	Actual 19-20	Actual 20-21	Actual 21-22	Budget 22-23	Budget 23-24
EC	36.84	34.23	31.49	30.31	29.75	29.60	29.60
PKG	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Kgt Hdp	35.63	37.79	44.19	31.83	48.63	59.62	59.62
KDG	269.15	239.47	239.84	225.74	230.94	227.70	227.70
1	279.43	298.31	279.55	275.12	266.07	279.30	279.30
2	317.32	283.29	307.55	263.68	276.77	277.80	277.80
3	290.88	315.30	288.31	302.78	256.74	285.90	285.90
4	286.28	290.51	321.71	283.33	309.08	260.50	260.50
5	314.30	292.84	289.96	320.73	299.74	312.90	312.90
6	317.92	321.17	308.78	291.20	339.67	307.50	307.50
7	311.86	325.76	329.91	309.95	298.22	334.50	334.50
8	301.24	305.71	325.05	330.45	309.16	297.20	297.20
9	319.60	323.83	340.70	360.54	343.16	333.38	333.38
10	346.82	321.42	328.24	332.49	359.85	336.20	336.20
11	325.88	337.36	309.94	314.13	332.04	335.70	335.70
12	285.65	323.67	326.18	299.82	318.14	322.20	322.20
	4,038.80	4,050.66	4,071.40	3,972.10	4,017.96	4,000.00	4,000.00

\*Average Daily Membership (ADM) is the total headcount of students in a school district.

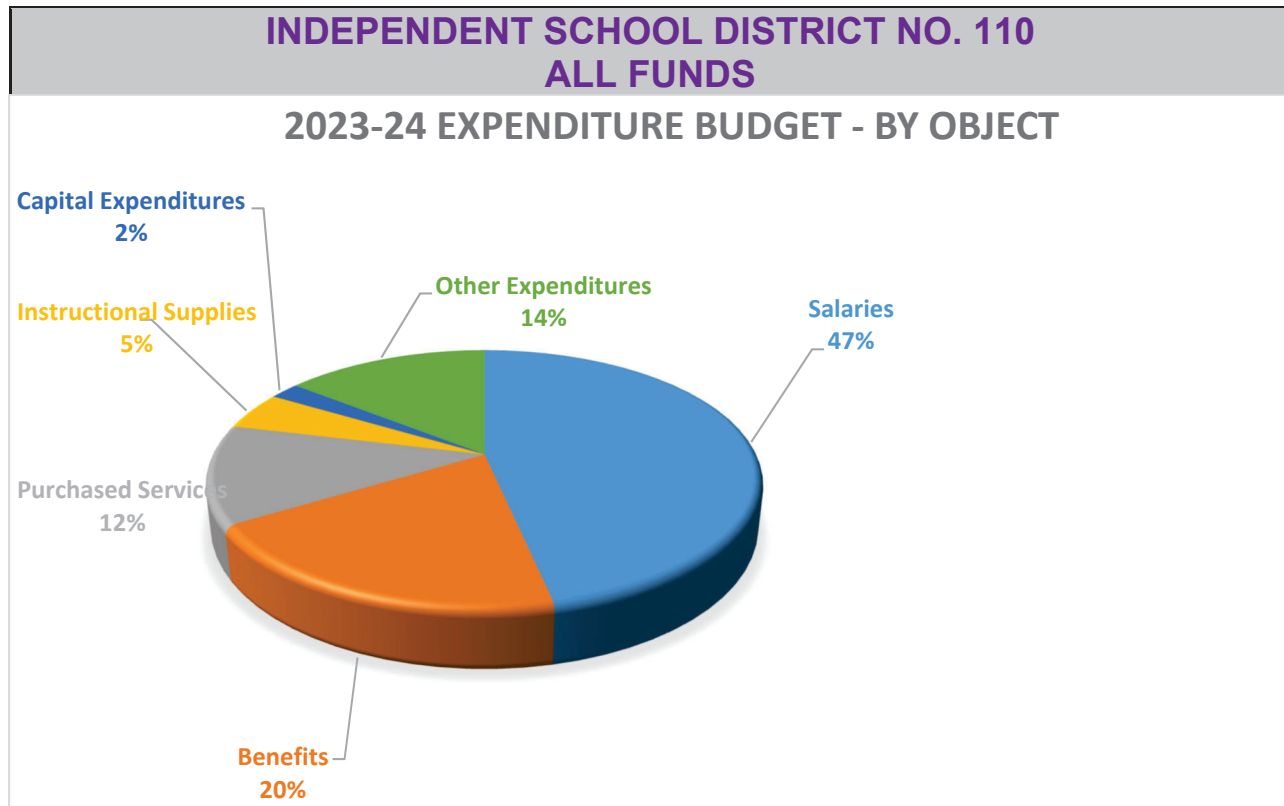
**FINANCIAL INFORMATION**

District administration is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the District are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The District accounting system is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived and the valuation of costs and benefits requires estimates and judgment by management. We believe the District's internal control system is adequate to safeguard assets and provide reasonable assurance that transactions are properly recorded. The District's annual financial reports are prepared pursuant to School Board policy and Minnesota State Statutes. The audited financial reports are required to be filed with both the Minnesota Department of Education and the State Auditor by November 30, of the subsequent fiscal year. These statements are presented on the same basis as those required by the Department of Education's Uniform Financial Accounting and Reporting System (UFARS). An annual budget is adopted by the School Board for all funds. Budgetary control is maintained by the District's business office. Monthly reports are reviewed by management personnel and the School Board.

The District's sources of revenue for all funds are property taxes, state aid, federal aid, and other local revenue. The largest single source of revenue is state aid.



The District’s expenditures are allocated to the following: salaries, benefits, purchased services, supplies and materials, capital expenditures, other expenditures, and debt service. The majority of the expenditures are in salaries and benefits.



**FINANCIAL INFORMATION - BY FUND**

**General Fund**

The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures (including long term facility projects under \$2 million), and legal school district expenditures not specifically designated to be accounted for in any other fund.

The adopted budget assumes student average daily membership (ADM) of 4000 students for 2023-24. An assumption of a 4% general funding formula increase is reflected in this budget. Revenues and expenditures for long term facilities maintenance projects that are less than \$2 million are now required to be recorded in the General Fund.

Estimated revenues total \$55,855,968, which is an increase of \$3,525,785 over the 22-23 Final Budget. The 7.2% estimated revenue increase is due to a combination of both revenues increases and decreases. The majority of the increase is due to an increase in the general funding formula and the special education cross subsidy increases.

Estimated expenditures total \$51,628,641, a decrease of \$2,079,512, or -4.3% over the 22-23 Final Budget. Decreases were notable in salaries and benefits which occur as the district implemented budget reallocation across the district.

The estimated unassigned fund balance is **\$-2,048,253**; the estimated restricted fund balance for the capital, long-term facility maintenance, staff development, safe schools, gifted education, learning and development, and basic skills is \$607,780.

The District's unassigned fund balance trend offers the single best measure of the District's overall financial health. The District closely monitors the General Fund unassigned fund balance through use of a detailed financial planning model, one budget revision during the year and with monthly budget analysis. The School Board fund balance policy is to maintain a minimum 5% fund balance in the Unassigned General Fund. Critical monitoring of unassigned fund balance will assist the district out of statutory operating debt.

### **Special Revenue Funds**

The Special Revenue Funds include the Food Service and Community Service Funds. The Food Service Fund is used to record financial activities of a school district's food service program, which includes food preparation and service of milk, meals, and snacks in connection with school. The Community Service Fund is used to record all financial activities of the Community Service Program. The Community Service Fund is comprised of four components, each with its own fund balance. The four components are Community Service, Community Education, Early Childhood Family Education, and School Readiness.

The June 30, 2024 estimated combined fund balance is \$6,059,816, an increase of \$531,993 from the 22-23 Final Budget. The District intends to maintain Food Service and Community Services fund balances below the range of the 25% guideline set by the state.

#### **Food Service Fund**

The estimated June 30, 2024 fund balance is \$5,785,996, an increase of \$1,319,438, from the 22-23 Final Budget. Estimated revenues increase by \$4,350 and estimated expenditures increase by \$99,025 from the 22-23 Final Budget. The increase in revenues is primarily due to reverting back to pre-pandemic sales level. There are corresponding increases in expenditures primarily due to reverting back to pre-pandemic expense levels. The district is in coordination with Minnesota Department of Education for a robust spenddown plan. The district continues to maintain compliance with the Healthy, Hungry Free Kids Act (HHFKA).

#### **Community Service Fund**

The estimated June 30, 2024 fund balance is \$1,409,072, an increase of \$347,807 from the 22-23 Final Budget. Estimated revenues increased by \$161,257, and estimated expenditures increased by \$123,295, from the 22-23 Final Budget. The increase in revenues is primarily due to reverting back to pre-pandemic programming levels. There are corresponding increases in expenditures primarily due to reverting back to pre-pandemic expense levels.

### **Debt Service Fund**

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds. The estimated June 30, 2024 fund balance is expected to be \$1,985,565, an increase of \$24,723 from the 22-23 Final Budget.

Levy revenues are based on levying 105% of the principal and interest schedule. The fund balance is monitored through a state formula and systematically reduced according to the state-mandated formula.

### **Internal Service Fund**

The Internal Service Fund is used to reserve funds used for the self-insured dental insurance offered by the district to its employees. The estimated June 30, 2024 fund balance is \$164,960, which is a slight decrease of \$14,500 from the 22-23 Final Budget. Estimated revenues and expenditures remain consistent with the previous year. The fund balance is part of the long term plan to maintain a reserve that sustains the self-insured dental program on a long term basis.

### **CONCLUSION**

The 2023-24 Adopted Budget reflects the School Board's plan to use all available resources to provide educational opportunities to students. The School Board will continue efforts to exit statutory operating debt status and to improve fund balances through a combination of increased funding from the legislature, budget adjustments and voter approved levies.

We would like to express our appreciation to the members of the School Board for their interest and support in planning and conducting the financial operations of the District in a responsible and progressive manner.

Respectfully submitted,

Ra Chhoth  
Director of Finance and Operations

# INDEPENDENT SCHOOL DISTRICT NO. 110



## **BOARD OF EDUCATION**

Dana Geller, Chair

Luke DeBoer, Vice Chair/Clerk

Alycia Myers, Treasurer

Melanie Hagen, Director

Kimberly Kelzer-Breeden, Director

Jesse Bergstrom, Director

Kelly Amott, Director

## **CENTRAL ADMINISTRATION**

Brian Gerisch, Superintendent

Ra Chhoth, Director of Finance and Operations

## **INDEPENDENT SCHOOL DISTRICT NO. 110**

### **701.1 MODIFICATION OF SCHOOL DISTRICT BUDGET**

[Note: The provisions of this policy substantially reflect the requirements of Minnesota Statutes.]

#### **I. PURPOSE**

The purpose of this policy is to establish procedures for the modification of the school district's adopted revenue and expenditure budgets.

#### **II. GENERAL STATEMENT OF POLICY**

The policy of this school district is to modify its revenue and expenditure budgets in accordance with the applicable provisions of law.

#### **III. REQUIREMENT**

A. The school district's adopted expenditure budget shall be considered the school board's expenditure authorization for that school year.

B. If revisions or modifications in the adopted expenditure budget are determined to be advisable by the administration, the superintendent shall recommend the proposed changes to the school board. The proposed changes shall be accompanied by sufficient and appropriate background information on the revenue and policy issues involved to allow the school board to make an informed decision. A school board member may also propose modifications on that board member's own motion, provided, however, the school board member is encouraged to review the proposed modifications with the superintendent prior to their being proposed so that the administration may prepare necessary background materials for the school board prior to its consideration of those proposed modifications.

C. If sufficient funds are not included in the expenditure budget in a particular fund to allow the proposed expenditure, funds for this purpose may not be expended from that fund prior to the adoption of an expenditure budget amendment by the school board to authorize that expenditure for that school year. An amended expenditure shall not exceed the projected revenues available for that purpose in that fund.

D. The school district's revenue budget shall be amended from time to time during a fiscal year to reflect updated or revised revenue estimates. The superintendent shall make recommendations to the school board for appropriate revisions. If necessary, the school board shall also make necessary revisions in the expenditure budget if it appears that expenditures would otherwise exceed revenues and fund balances in a fund.

**INDEPENDENT SCHOOL DISTRICT #110**  
**COMBINED STATEMENT OF BUDGETED REVENUES, EXPENDITURES,**  
**AND PROJECTED CHANGES IN FUND BALANCE**

**Fiscal Year Ending June 30, 2024**

	Projected June 30, 2023	FY23-24 Original Revenues	FY23-24 Original Expenditures	FY23-24 Original Required Transfers	Original Projected Balance June 30, 2024
<b>GENERAL FUND (01)</b>					
Nonspendable - General	188,139	-	-	-	<b>188,139</b>
Nonspendable - Capital	-	-	-	-	-
<b>Subtotal Nonspendable</b>	<b>188,139</b>				<b>188,139</b>
Restricted for Student Activities	249,481				249,481
Restricted for Staff Development	-	626,937	372,438	(254,499)	-
Restricted for Capital	(128,809)	1,523,080	1,437,127	42,856	-
Restricted for Learning & Development	-	859,352	222,715	(636,637)	-
Restricted for ALC	-	465,569	281,758	(183,811)	-
Restricted for Gifted Education	-	57,094	16,186	(40,908)	-
Restricted for Basic Skills-ML	-	46,589	254,418	207,829	-
Restricted for Basic Skills-Compensatory	-	246,293	927	(245,366)	-
Restricted for Safe Schools	32,536	166,557	146,040	-	53,053
Restricted for Long Term Facilities Maintenance	122,761	596,616	414,131	-	305,246
Restricted for Medical Assistance	180,363	279,000	411,864	(47,499)	-
<b>Subtotal Restricted</b>	<b>456,332</b>	<b>4,867,087</b>	<b>3,557,605</b>	<b>(1,158,035)</b>	<b>607,780</b>
Unassigned - Unemployment	(20,000)	(30,000)	82,400	-	(132,400)
Unassigned - Lease Levy	-	-	-	-	-
Unassigned - Career and Technical	-	147,866	497,177	349,311	-
Unassigned - General	(6,236,532)	50,871,015	47,491,459	808,724	(2,048,253)
<b>Subtotal Unassigned</b>	<b>(6,256,532)</b>	<b>50,988,879</b>	<b>48,071,036</b>	<b>1,158,035</b>	<b>(1,931,172)</b>
<b>Total General</b>	<b>(5,612,061)</b>	<b>55,855,968</b>	<b>51,628,641</b>	<b>-</b>	<b>(1,135,252)</b>
<b>FOOD SERVICE FUND (02)</b>					
Nonspendable	-	-	-	-	-
Restricted	4,466,558	4,719,300	3,399,862	-	5,785,996
<b>Total Food Service</b>	<b>4,466,558</b>	<b>4,719,300</b>	<b>3,399,862</b>	<b>-</b>	<b>5,785,996</b>
<b>COMMUNITY SERVICE FUND (04)</b>					
Nonspendable Community Ed - General	-	-	-	-	-
Restricted for Community Ed - General	680,406	2,692,145	2,421,651	-	950,901
Restricted for ECFE	258,164	392,415	394,962	-	255,618
Restricted for School Readiness	51,602	561,382	479,423	-	133,561
Restricted for Other Community Ed	71,093	84,916	87,016	-	68,993
<b>Total Community Service</b>	<b>1,061,265</b>	<b>3,730,859</b>	<b>3,383,052</b>	<b>-</b>	<b>1,409,072</b>
<b>Total Operating Funds</b>	<b>(84,238)</b>	<b>64,306,127</b>	<b>58,411,555</b>	<b>-</b>	<b>6,059,816</b>
<b>DEBT SERVICE FUND (07)</b>					
Restricted for Bond Refunding	-	-	-	-	-
Restricted Fund Balance	1,960,843	9,352,091	9,327,369	-	1,985,565
<b>Total Debt Service</b>	<b>1,960,843</b>	<b>9,352,091</b>	<b>9,327,369</b>	<b>-</b>	<b>1,985,565</b>
<b>INTERNAL SERVICE FUND - Dental (20)</b>					
Unassigned Fund Balance	179,460	446,500	461,000	-	164,960
<b>Total Internal Service</b>	<b>179,460</b>	<b>446,500</b>	<b>461,000</b>	<b>-</b>	<b>164,960</b>
<b>OPEB IRREVOCABLE FUND - Trust (45)</b>					
Unassigned Fund Balance	1,303,793	186,000	368,000	-	1,121,793
<b>Total Internal Service</b>	<b>1,303,793</b>	<b>186,000</b>	<b>368,000</b>	<b>-</b>	<b>1,121,793</b>
<b>TOTAL ALL FUNDS</b>	<b>3,359,858</b>	<b>74,290,717</b>	<b>68,567,924</b>	<b>-</b>	<b>9,332,134</b>

**INDEPENDENT SCHOOL DISTRICT NO. 110**

**SUMMARY OF BUDGETS - ALL GOVERNMENTAL FUND TYPES**

**2023-2024 BUDGET**

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECT</u>	<u>TOTAL ALL GOVERNMENTAL FUND TYPES</u>
<b>REVENUES:</b>					
Property Taxes	\$ 10,135,130	\$ 313,817	\$ 8,868,628	\$ -	\$ 19,317,575
Other Local Revenue	1,547,347	3,407,640	-	-	4,954,987
State Sources	43,795,020	505,702	483,462	-	44,784,184
Federal Sources	378,471	4,223,000	-	-	4,601,471
<b>TOTAL REVENUE</b>	<b>\$ 55,855,968</b>	<b>\$ 8,450,159</b>	<b>\$ 9,352,091</b>	<b>\$ -</b>	<b>\$ 73,658,217</b>
<b>EXPENDITURES:</b>					
<i>Current:</i>					
District & School Administration	\$ 1,865,481	\$ -	\$ -	\$ -	\$ 1,865,481
District Support Service	2,070,984	-	-	-	2,070,984
Regular Instruction	22,347,227	-	-	-	22,347,227
Vocational Instruction	497,177	-	-	-	497,177
Special Education Instruction	11,403,752	-	-	-	11,403,752
Instructional Support Services	2,895,210	-	-	-	2,895,210
Pupil Support Services	4,567,124	-	-	-	4,567,124
Site, Building and Equipment	5,367,837	-	-	-	5,367,837
Fixed Cost Programs	613,850	-	-	-	613,850
Food Service	-	3,399,862	-	-	3,399,862
Community Service	-	3,383,052	-	-	3,383,052
<i>Debt Service:</i>					
Principal	-	-	5,680,000	-	5,680,000
Interest and Fiscal Charges	-	-	3,647,369	-	3,647,369
<b>TOTAL EXPENDITURES</b>	<b>\$ 51,628,641</b>	<b>\$ 6,782,914</b>	<b>\$ 9,327,369</b>	<b>\$ -</b>	<b>\$ 67,738,923</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 4,227,327</b>	<b>\$ 1,667,245</b>	<b>\$ 24,722</b>	<b>\$ -</b>	<b>\$ 5,919,294</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES JULY 1:</b>					
Nonspendable	\$ 188,139	\$ -	\$ -	\$ -	\$ 188,139
Restricted	\$ 456,332	\$ 5,527,823	\$ 1,960,843	\$ -	\$ 7,944,998
Committed	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ (6,256,532)	\$ -	\$ -	\$ -	\$ (6,256,532)
<b>FUND BALANCE TRANSFERS:</b>					
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned - General	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCES JUNE 30:</b>					
Nonspendable	\$ 188,139	\$ -	\$ -	\$ -	\$ 188,139
Restricted	\$ 607,780	\$ 7,195,068	\$ 1,985,565	\$ -	\$ 9,788,413
Committed	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned	\$ (132,400)	\$ -	\$ -	\$ -	\$ (132,400)
Unassigned - General	\$ (2,048,253)	\$ -	\$ -	\$ -	\$ (2,048,253)



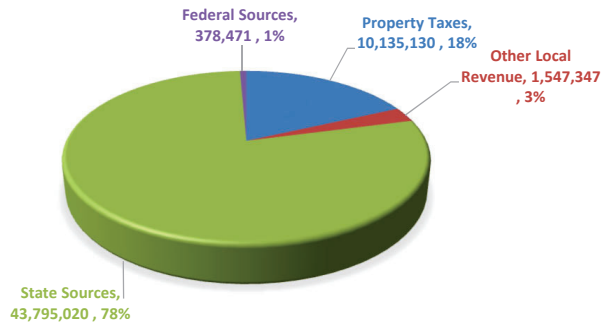
## INDEPENDENT SCHOOL DISTRICT NO. 110

### GENERAL FUND

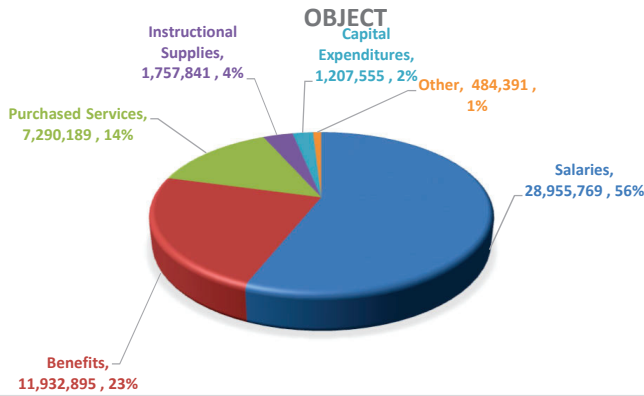
The General Fund is used to account for all revenues and expenditures of the school district not accounted for elsewhere. The General Fund is used to account for: K-12 educational activities, district instructional and student support programs, expenditures for the superintendent, district administration, normal operations and maintenance, pupil transportation, capital expenditures (including long term facility maintenance under \$2 million), and legal school district expenditures not specifically designated to be accounted for in any other fund. A district may use General Fund revenues for capital purposes except when the requirements for a categorical revenue state that it may not be used for capital purchases.

**INDEPENDENT SCHOOL DISTRICT NO. 110**  
**GENERAL FUND**

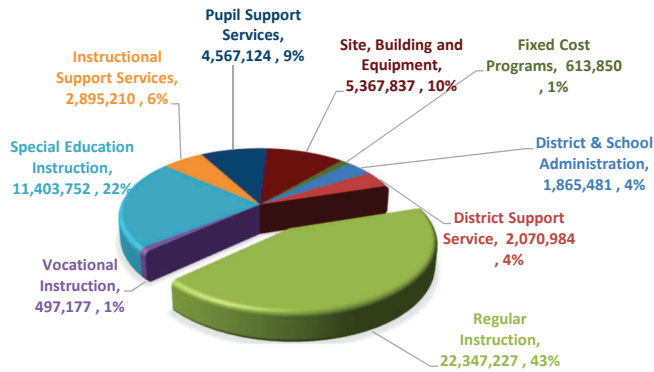
**2023-24 ADOPTED REVENUE BUDGET - BY SOURCE**



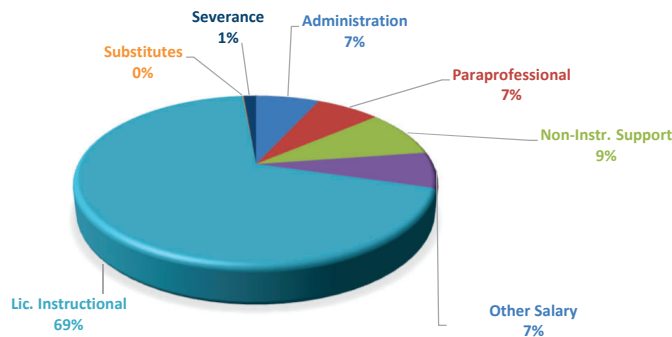
**2023-24 ADOPTED EXPENDITURE BUDGET - BY OBJECT**



**2023-24 EXPENDITURE BUDGET - BY PROGRAM**



**2023-24 EXPENDITURE BUDGET - SALARY BY OBJ**

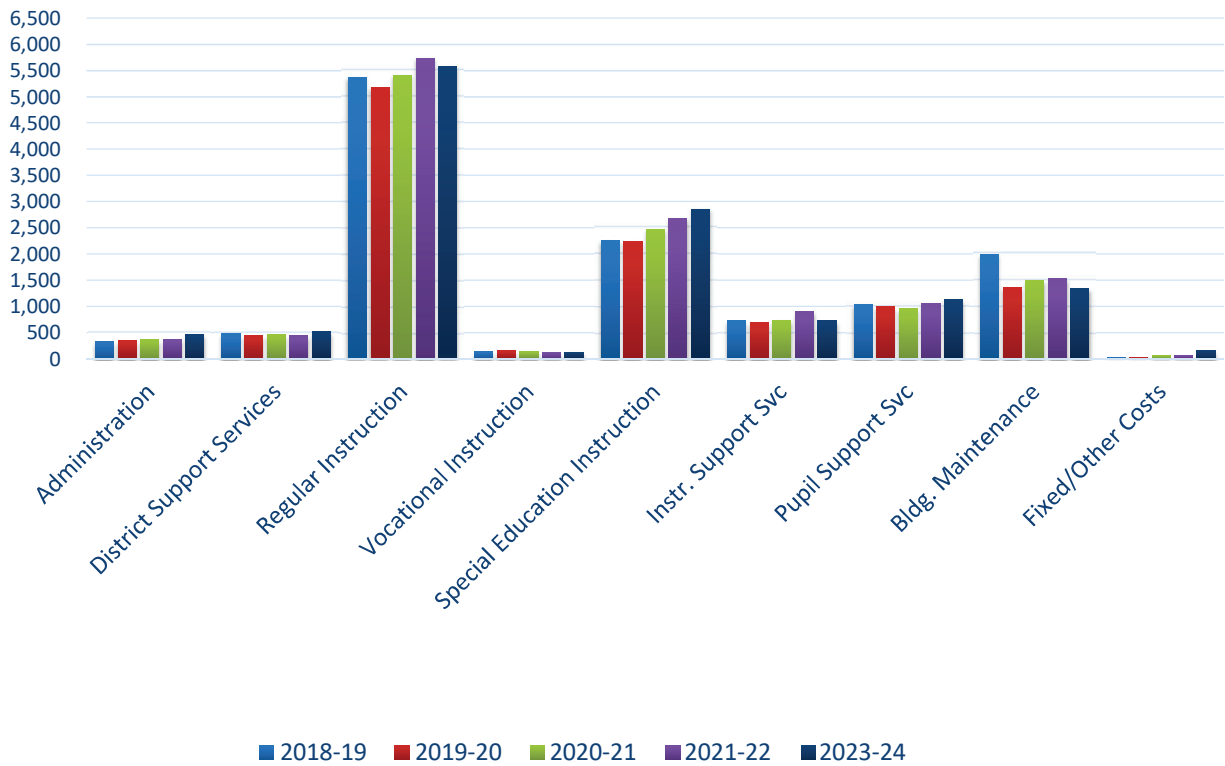


**INDEPENDENT SCHOOL DISTRICT NO. 110**

**GENERAL FUND - EXPENDITURES BY PROGRAM**

	2018-19		2019-20		2020-21		2021-22		2023-24		2018-19	2019-20	2020-21	2021-22	2023-24
	Actual	Actual	Actual	Actual	Actual	Actual	Adopted	Budget	Per ADM	Per ADM	Per ADM	Per ADM	Per ADM	Per ADM	Per ADM
District & School Administration	\$ 1,358,490	\$ 1,401,450	\$ 1,441,547	\$ 1,512,446	\$ 1,865,481				335	344	363	376	466		
District Support Service	\$ 1,983,132	\$ 1,839,197	\$ 1,811,376	\$ 1,795,676	2,070,984				490	452	456	447	518		
Regular Instruction	\$ 21,752,173	\$ 21,084,273	\$ 21,488,593	\$ 23,040,409	22,347,227				5,370	5,179	5,410	5,734	5,587		
Vocational Instruction	\$ 588,221	\$ 668,291	\$ 584,008	\$ 457,852	497,177				145	164	147	114	124		
Special Education Instruction	\$ 9,129,068	\$ 9,102,769	\$ 9,801,402	\$ 10,734,570	11,403,752				2,254	2,236	2,468	2,672	2,851		
Instructional Support Services	\$ 2,933,530	\$ 2,823,710	\$ 2,940,473	\$ 3,634,277	2,895,210				724	694	740	905	724		
Pupil Support Services	\$ 4,203,476	\$ 4,084,113	\$ 3,795,866	\$ 4,273,134	4,567,124				1,038	1,003	956	1,064	1,142		
Site, Building and Equipment*	\$ 8,036,972	\$ 5,558,728	\$ 5,927,843	\$ 6,128,608	5,367,837				1,984	1,365	1,492	1,525	1,342		
Fixed Cost Programs	108,415	128,183	243,338	263,547	613,850				27	31	61	66	153		
<b>Total</b>	<b>\$ 50,093,477</b>	<b>\$ 46,690,714</b>	<b>\$ 48,034,446</b>	<b>\$ 51,840,519</b>	<b>\$ 51,628,641</b>				<b>\$ 12,367</b>	<b>\$ 11,468</b>	<b>\$ 12,093</b>	<b>\$ 12,902</b>	<b>\$ 12,907</b>		

**GENERAL FUND - COST PER ADM BY PROGRAM**



**INDEPENDENT SCHOOL DISTRICT NO. 110**

**GENERAL FUND BUDGET**

**FY 23-24 With Comparative Information for Fiscal Years 20 thru 22  
Revenues & Expenditures - by Program**

	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Final Budget</u>	2023-24 <u>Adopted Budget</u>	Increase/ <u>(Decrease)</u>	% <u>Inc/(Dec)</u>
<b>REVENUES:</b>								
Property Taxes	\$ 4,625,179	\$ 6,872,050	\$ 7,225,981	\$ 9,241,888	\$ 9,593,599	\$ 10,135,130	\$ 541,531	7.5%
Other Local Revenue	1,213,658	1,068,659	916,026	1,541,416	1,508,780	1,547,347	\$ 38,567	4.2%
State Sources	36,125,653	37,757,831	38,867,353	39,356,445	40,186,557	43,795,020	\$ 3,608,463	9.3%
Federal Sources	854,790	865,974	2,073,894	2,040,899	1,041,247	378,471	(662,776)	-32.0%
<b>TOTAL REVENUE</b>	<b>\$ 42,819,280</b>	<b>\$ 46,564,514</b>	<b>\$ 49,083,254</b>	<b>\$ 52,180,648</b>	<b>\$ 52,330,183</b>	<b>\$ 55,855,968</b>	<b>\$ 3,525,785</b>	<b>7.2%</b>
<b>EXPENDITURES:</b>								
<i>Current:</i>								
District & School Administration	\$ 1,358,490	\$ 1,401,450	\$ 1,441,547	\$ 1,512,446	\$ 1,780,177	\$ 1,865,481	\$ 85,303	5.9%
District Support Service	1,983,132	1,839,197	1,811,376	1,795,676	2,107,509	2,070,984	\$ (36,525)	-2.0%
Regular Instruction	21,752,173	21,084,273	21,488,593	23,040,409	23,695,629	22,347,227	\$ (1,348,401)	-6.3%
Vocational Instruction	588,221	668,291	584,008	457,852	473,846	497,177	\$ 23,331	4.0%
Special Education Instruction	9,129,068	9,102,769	9,801,402	10,734,570	11,367,359	11,403,752	\$ 36,393	0.4%
Instructional Support Services	2,933,530	2,823,710	2,940,473	3,634,277	3,562,869	2,895,210	\$ (667,659)	-22.7%
Pupil Support Services	4,203,476	4,084,113	3,795,866	4,273,134	4,440,329	4,567,124	\$ 126,795	3.3%
Site, Building and Equipment*	8,036,972	5,558,728	5,927,843	6,128,608	5,681,434	5,367,837	\$ (313,598)	-5.3%
Fixed Cost Programs	108,415	128,183	243,338	263,547	599,000	613,850	14,850	6.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,093,477</b>	<b>\$ 46,690,714</b>	<b>\$ 48,034,446</b>	<b>\$ 51,840,519</b>	<b>\$ 53,708,152</b>	<b>\$ 51,628,641</b>	<b>\$ (2,079,512)</b>	<b>-4.3%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (7,274,197)</b>	<b>\$ (126,200)</b>	<b>\$ 1,048,808</b>	<b>\$ 340,129</b>	<b>\$ (1,377,969)</b>	<b>\$ 4,227,327</b>	<b>\$ 5,605,296</b>	
<b>OTHER FINANCING SOURCES (USES)</b>								
Transfers In/(Out) & Prior Period Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>FUND BALANCES JULY 1:</b>								
Nonspendable	\$ 51,369	\$ 9,082	\$ 40,035	\$ 1,422,210	\$ 188,139	\$ 188,139		
Restricted	\$ 2,023,502	\$ 26,616	\$ 214,445	\$ 314,204	\$ 555,903	\$ 456,332		
Committed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	\$ 1,803,307	\$ (6,526,645)	\$ (6,528,628)	\$ (5,207,471)	\$ (5,027,451)	\$ (6,256,532)		
<b>FUND BALANCE TRANSFERS:</b>								
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a			n/a		
<b>FUND BALANCES JUNE 30:</b>								
Nonspendable	\$ 90,882	\$ 40,035	\$ 1,422,210	\$ 188,139	\$ -	\$ 188,139		
Restricted	\$ 26,616	\$ 214,445	\$ 314,204	\$ 555,903	\$ 456,332	\$ 607,780		
Committed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (132,400)		
Unassigned - General	\$ (6,526,445)	\$ (6,528,628)	\$ (5,207,471)	\$ (5,027,451)	\$ (6,256,532)	\$ (2,048,252)		

\*MDE coding requirement change: long term facilities projects under \$2 million coded to General Fund vs. Construction effective 7/1/16.

**INDEPENDENT SCHOOL DISTRICT NO. 110**

**GENERAL FUND BUDGET**

**FY 23-24 With Comparative Information for Fiscal Years 19 thru 22  
Revenues & Expenditures - by Object**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Increase/	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>								
Property Taxes	\$ 4,625,179	\$ 6,872,050	\$ 7,225,981	\$ 9,241,888	\$ 9,593,599	\$ 10,135,130	\$ 541,531	7.5%
Other Local Revenue	1,213,658	1,068,659	916,026	\$ 1,541,416	1,508,780	1,547,347	\$ 38,567	4.2%
State Sources	36,125,653	37,757,831	38,867,353	\$ 39,356,445	40,186,557	43,795,020	\$ 3,608,463	9.3%
Federal Sources	854,790	865,974	2,073,894	\$ 2,040,899	1,041,247	378,471	(662,776)	-32.0%
<b>TOTAL REVENUE</b>	<b>\$ 42,819,280</b>	<b>\$ 46,564,514</b>	<b>\$ 49,083,254</b>	<b>\$ 52,180,648</b>	<b>\$ 52,330,183</b>	<b>\$ 55,855,968</b>	<b>\$ 3,525,785</b>	<b>7.2%</b>
<b>EXPENDITURES:</b>								
Salaries	\$ 27,913,727	\$ 27,402,738	\$ 27,577,386	\$ 28,891,219	\$ 30,316,238	\$ 28,955,769	\$ (1,360,469)	-4.9%
Benefits	9,635,341	10,012,565	10,680,704	11,190,355	12,073,288	11,932,895	\$ (140,393)	-1.3%
Purchased Services	6,572,225	5,802,879	5,875,415	7,579,977	7,401,448	7,290,189	\$ (111,259)	-1.9%
Instructional Supplies	1,830,283	1,424,463	1,976,683	2,375,075	2,143,500	1,757,841	\$ (385,659)	-19.5%
Capital Expenditures	3,578,452	1,454,893	797,907	721,024	1,284,743	1,207,555	\$ (77,188)	-9.7%
Other Expenditures	563,449	593,176	1,126,351	1,082,869	488,936	484,391	(4,545)	-0.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 50,093,477</b>	<b>\$ 46,690,714</b>	<b>\$ 48,034,446</b>	<b>\$ 51,840,519</b>	<b>\$ 53,708,153</b>	<b>\$ 51,628,641</b>	<b>\$ (2,079,512)</b>	<b>-4.3%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (7,274,197)</b>	<b>\$ (126,200)</b>	<b>\$ 1,048,808</b>	<b>\$ 340,129</b>	<b>\$ (1,377,970)</b>	<b>\$ 4,227,327</b>		
<b>OTHER FINANCING SOURCES (USES)</b>								
Capital Eq. Note & Transfers In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>FUND BALANCES JULY 1:</b>								
Nonspendable	\$ 148,739	\$ 90,882	\$ 40,035	\$ 1,422,210	\$ 188,139	\$ 188,139		
Restricted	\$ 1,333,394	\$ 26,616	\$ 214,445	\$ 314,204	\$ 555,903	\$ 456,332		
Committed	\$ 2,747,450	\$ -	\$ -	\$ -	\$ -	\$ -		
Assigned	\$ 4,691,225	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	\$ 10,316,913	\$ 8,691,658	\$ (6,528,628)	\$ (5,207,471)	\$ (5,027,451)	\$ (6,256,532)		
<b>FUND BALANCE TRANSFERS:</b>								
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Unassigned - General	n/a	n/a	n/a	n/a	n/a	n/a		
<b>FUND BALANCES JUNE 30:</b>								
Nonspendable	\$ 90,882	\$ 40,035	\$ 1,422,210	\$ 188,139	\$ 188,139	\$ 188,139		
Restricted	\$ 26,616	\$ 214,445	\$ 314,204	\$ 555,903	\$ 456,332	\$ 607,780		
Committed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Assigned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (132,400)		
Unassigned - General	\$ 8,691,658	\$ (6,528,628)	\$ (5,207,471)	\$ (5,027,451)	\$ (6,256,532)	\$ (2,048,252)		

\*MDE coding requirement change: long term facilities projects under \$2 million coded to General Fund vs. Construction effective 7/1/16.



## INDEPENDENT SCHOOL DISTRICT NO. 110

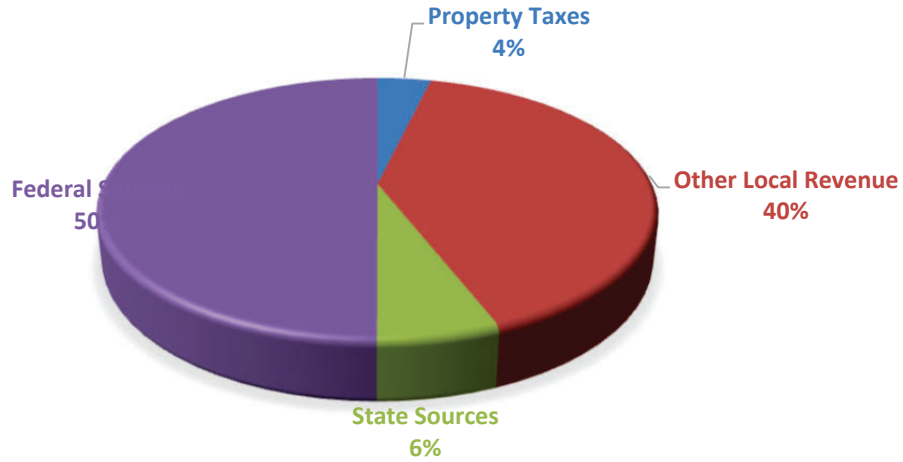
### SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the Food Service and Community Service Funds. The Food Service Fund is used to record financial activities of a school district's food service program. Food service includes activities for the purpose of preparation and service of milk, meals, and snacks in connection with school and community service activities. The Community Service Fund is used to record all financial activities of the Community Service program. The Community Service Fund is comprised of five components, each with its own fund balance. The five components are Community Service, Community Education, Early Childhood Family Education, School Readiness, and Adult Basic Education.

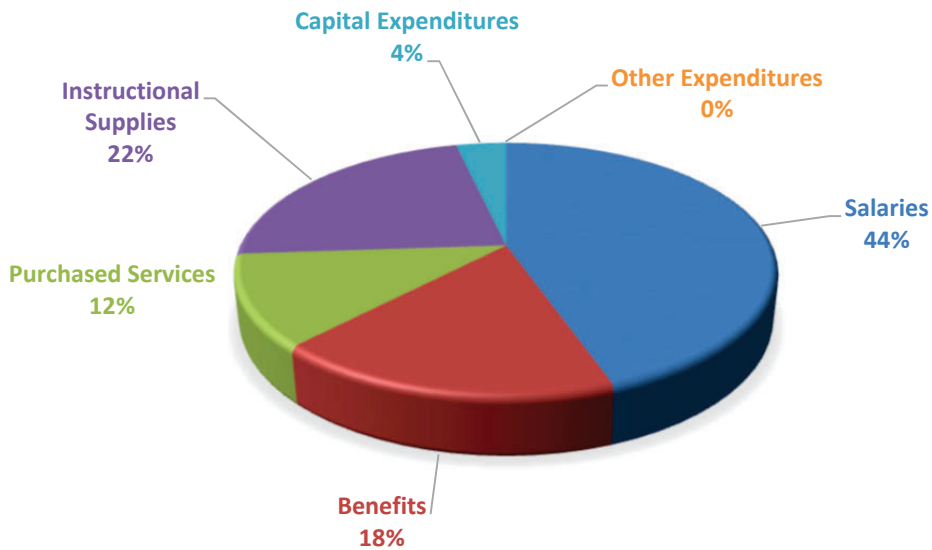
# INDEPENDENT SCHOOL DISTRICT NO. 110

## SPECIAL REVENUE FUNDS

### 2023-24 REVENUE BUDGET - BY SOURCE



### 2023-24 EXPENDITURE BUDGET - BY OBJECT



**INDEPENDENT SCHOOL DISTRICT NO. 110**

**FOOD SERVICE SPECIAL REVENUE FUNDS BUDGET  
FY 23-24 With Comparative Information for Fiscal Years 19 thru 22  
Revenues & Expenditures - by Object**

	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Final Budget</u>	2023-24 <u>Adopted Budget</u>	Increase/ <u>(Decrease)</u>	% <u>Inc/(Dec)</u>
<b>REVENUES:</b>								
Other Local Revenue	\$ 1,708,058	\$ 1,253,120	\$ 147,747	\$ 438,468	\$ 434,450	\$ 437,800	\$ 3,350	2.3%
State Sources	121,380	91,702	64,322	113,167	63,500	58,500	\$ (5,000)	-7.8%
Federal Sources	572,398	783,281	2,919,172	4,153,096	4,217,000	4,223,000	6,000	0.2%
<b>TOTAL REVENUE</b>	<b>\$ 2,401,836</b>	<b>\$ 2,128,103</b>	<b>\$ 3,131,241</b>	<b>\$ 4,704,731</b>	<b>\$ 4,714,950</b>	<b>\$ 4,719,300</b>	<b>\$ 4,350</b>	<b>0.1%</b>
<b>EXPENDITURES:</b>								
Salaries	\$ 816,978	\$ 864,298	\$ 771,120	\$ 1,065,959	\$ 1,109,187	\$ 1,142,463	\$ 33,276	4.3%
Benefits	385,176	429,565	433,541	522,453	528,950	544,819	\$ 15,869	3.7%
Purchased Services	162,713	131,202	88,581	153,424	159,600	164,388	\$ 4,788	5.4%
Supplies and Commodities	1,015,888	859,561	788,903	1,288,415	1,290,600	1,329,318	\$ 38,718	4.9%
Capital Expenditures	36,181	33,697	113,241	142,941	212,500	218,875	6,375	5.6%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,416,936</b>	<b>\$ 2,318,323</b>	<b>\$ 2,195,386</b>	<b>\$ 3,173,192</b>	<b>\$ 3,300,837</b>	<b>\$ 3,399,862</b>	<b>\$ 99,025</b>	<b>4.5%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (15,100)</b>	<b>\$ (190,220)</b>	<b>\$ 935,855</b>	<b>\$ 1,531,539</b>	<b>\$ 1,414,113</b>	<b>\$ 1,319,438</b>		
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>FUND BALANCES JULY 1:</b>								
Nonspendable - Food Service								
Restricted - Food Service	\$ 785,252	\$ 753,863	\$ 531,349	\$ 1,463,520	\$ 3,006,008	\$ 4,466,558		
<b>FUND BALANCE TRANSFERS:</b>								
Restricted	\$ -	\$ -	\$ -	\$ -		\$ -		
<b>FUND BALANCES JUNE 30:</b>								
Nonspendable - Food Service	\$ 21,412	\$ 53,708	\$ 57,392	\$ 46,440	\$ 46,437			
Restricted - Food Service	\$ 753,863	\$ 531,349	\$ 1,463,520	\$ 3,006,008	\$ 4,420,121	\$ 5,785,996		

**INDEPENDENT SCHOOL DISTRICT NO. 110**

**COMMUNITY SERVICES SPECIAL REVENUE FUNDS BUDGET**

**FY 23-24 With Comparative Information for Fiscal Years 20 thru 22  
Revenues & Expenditures - by Object**

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Increase/	%
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Adopted Budget</u>	<u>(Decrease)</u>	<u>Inc/(Dec)</u>
<b>REVENUES:</b>								
Property Taxes	\$ 219,258	\$ 232,305	\$ 271,708	\$ 277,400	\$ 63,000	\$ 313,817	\$ 250,817	92.3%
Other Local Revenue	2,619,975	2,033,489	1,905,605	2,680,479	3,066,670	2,908,235	\$ (158,435)	-8.3%
State Sources	402,881	406,078	433,148	435,952	439,932	508,806	68,874	15.9%
Federal Sources			85,230					
<b>TOTAL REVENUE</b>	<b>\$ 3,242,114</b>	<b>\$ 2,671,872</b>	<b>\$ 2,695,691</b>	<b>\$ 3,393,831</b>	<b>\$ 3,569,602</b>	<b>\$ 3,730,859</b>	<b>\$ 161,257</b>	<b>6.0%</b>
<b>EXPENDITURES:</b>								
Salaries	\$ 1,795,776	\$ 1,735,695	\$ 1,639,172	\$ 1,766,162	\$ 1,825,032	\$ 1,881,834	\$ 56,802	3.5%
Benefits	576,333	570,467	536,868	605,859	632,455	651,429	\$ 18,974	3.5%
Purchased Services	642,026	452,753	412,419	482,407	539,030	629,528	\$ 90,498	21.9%
Instructional Supplies	269,229	176,781	145,407	193,378	206,090	195,615	\$ (10,475)	-7.2%
Capital Expenditures	4,087	3,672	19,339	47,987	50,900	24,646	\$ (26,254)	-135.8%
Other Expenditures	3,247	3,144	3,495	5,255	6,250	0	(6,250)	-178.8%
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,290,698</b>	<b>\$ 2,942,512</b>	<b>\$ 2,756,700</b>	<b>\$ 3,101,048</b>	<b>\$ 3,259,757</b>	<b>\$ 3,383,052</b>	<b>\$ 123,295</b>	<b>4.5%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (48,584)</b>	<b>\$ (270,640)</b>	<b>\$ (61,009)</b>	<b>\$ 292,783</b>	<b>\$ 309,845</b>	<b>\$ 347,809</b>		
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>FUND BALANCES JULY 1:</b>								
Restricted - Community Service	\$ 838,869	\$ 790,285	\$ 519,645	\$ 458,636	\$ 751,419	\$ 1,061,266		
<b>FUND BALANCE TRANSFERS:</b>								
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
<b>FUND BALANCES JUNE 30:</b>								
Restricted - Community Service	\$ 790,285	\$ 519,645	\$ 458,636	\$ 751,419	\$ 1,061,266	\$ 1,409,072		



## **INDEPENDENT SCHOOL DISTRICT NO. 110**

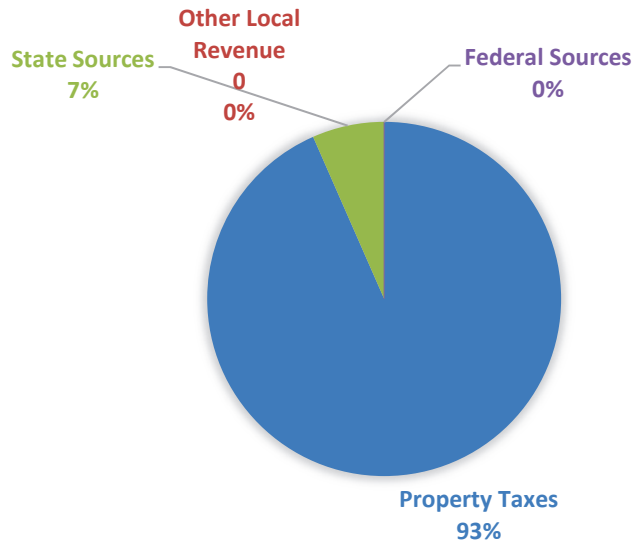
### **DEBT SERVICE FUND**

The Debt Service Fund is used to record revenues and expenditures for a school district's outstanding bonded indebtedness, whether for building construction or operating capital, and whether for initial or refunding bonds.

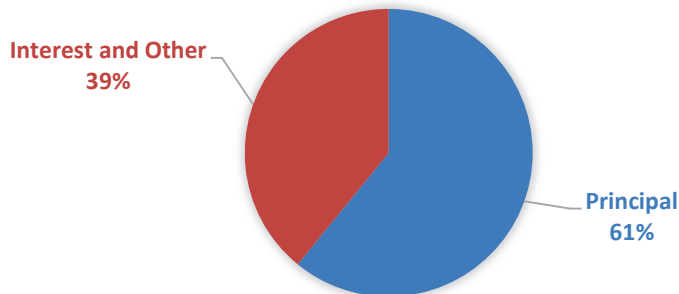
**INDEPENDENT SCHOOL DISTRICT NO. 110**

**DEBT SERVICE FUND**

**2023-24 REVENUE - BY SOURCE**



**2023-24 EXPENDITURE BUDGET - BY OBJECT**



**INDEPENDENT SCHOOL DISTRICT NO. 110**

**DEBT SERVICE FUND BUDGET**

**FY 23-24 With Comparative Information for Fiscal Years 20 thru 22  
Revenues & Expenditures - by Object**

	2018-19 <u>Actual</u>	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Final Budget</u>	2023-24 <u>Adopted Budget</u>	Increase/ <u>(Decrease)</u>	% <u>Inc/(Dec)</u>
<b>REVENUES:</b>								
Property Taxes	\$ 7,106,470	\$ 8,341,311	\$ 8,665,597	\$ 8,870,566	\$ 8,931,516	\$ 8,868,628	\$ (62,888)	-0.7%
Other Local Revenue	-	-	-	-	-	-	-	#DIV/0!
State Sources	492,268	626,057	724,600	764,088	793,007	483,462	\$ (309,545)	0.0%
Federal Sources	-	(48)	73,956	-	-	-	-	0.0%
<b>TOTAL REVENUE</b>	<b>\$ 7,598,738</b>	<b>\$ 8,967,320</b>	<b>\$ 9,464,153</b>	<b>\$ 9,634,654</b>	<b>\$ 9,724,523</b>	<b>\$ 9,352,091</b>	<b>\$ (372,432)</b>	<b>-4.2%</b>
<b>EXPENDITURES:</b>								
<i>Debt Service:</i>								
Principal	\$ 8,354,414	\$ 9,261,475	\$ 9,154,756	\$ 9,363,331	\$ 9,527,369	\$ 5,680,000	\$ (3,847,369)	-42.0%
Bond Refunding	7,240,000	-	-	-	-	-	-	#DIV/0!
Interest and fiscal charges	-	-	-	-	-	3,647,369	3,647,369	#DIV/0!
<b>TOTAL EXPENDITURES</b>	<b>\$ 15,594,414</b>	<b>\$ 9,261,475</b>	<b>\$ 9,154,756</b>	<b>\$ 9,363,331</b>	<b>\$ 9,527,369</b>	<b>\$ 9,327,369</b>	<b>\$ (200,000)</b>	<b>-2.2%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (7,995,676)</b>	<b>\$ (294,155)</b>	<b>\$ 309,397</b>	<b>\$ 271,323</b>	<b>\$ 197,154</b>	<b>\$ 24,723</b>		
<b>OTHER FINANCING SOURCES (USES)</b>								
Bond Proceeds	\$ 7,496,592	-	\$ -	\$ -	\$ -	\$ -		
Bond Refunding Proceeds Held in Escrow	-	-	-	-	-	-		
<b>TOTAL OTHER FINANCING SOURCES(USES)</b>	<b>\$ 7,496,592</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>FUND BALANCES JULY 1:</b>								
Restricted	\$ 1,976,207	\$ 1,477,123	\$ 1,182,968	\$ 1,492,365	\$ 1,763,688	\$ 1,960,842		
<b>FUND BALANCE TRANSFERS:</b>								
Restricted	n/a	n/a	n/a	n/a		n/a		
<b>FUND BALANCES JUNE 30:</b>								
Restricted	\$ 1,477,123	\$ 1,182,968	\$ 1,492,365	\$ 1,763,688	\$ 1,960,842	\$ 1,985,565		



## INDEPENDENT SCHOOL DISTRICT NO. 110

### INTERNAL SERVICE FUND

An internal service fund is used to account for the financing of goods and services provided by one department to another within the school district or to other governmental units on a cost reimbursement basis. The most common use of an internal service fund by school districts is for self insurance programs. The district is using the internal service fund to reserve funds for post employment benefits.

**INDEPENDENT SCHOOL DISTRICT NO. 110**

**INTERNAL SERVICE FUND BUDGET**

**FY 23-24 With Comparative Information for Fiscal Years 20 thru 22  
Statement of Net Assets**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Final Budget</u>	<u>2023-24</u> <u>Adopted Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
<b>NON OPERATING INCOME:</b>								
Contribution from the General Fund	\$ 374,880	\$ 391,593	\$ 370,835	\$ 414,642	\$ 425,500	\$ 446,500	\$ 21,000	5.7%
<b>TOTAL NON OPERATING INCOME</b>	<b>\$ 374,880</b>	<b>\$ 391,593</b>	<b>\$ 370,835</b>	<b>\$ 414,642</b>	<b>\$ 425,500</b>	<b>\$ 446,500</b>	<b>\$ 21,000</b>	<b>5.7%</b>
<b>NON OPERATING EXPENSE:</b>								
Contribution to the General Fund	\$ 434,330	\$ 386,667	\$ 420,816	\$ 449,231	\$ 453,500	\$ 461,000	\$ 7,500	1.8%
<b>TOTAL NON OPERATING EXPENSE</b>	<b>\$ 434,330</b>	<b>\$ 386,667</b>	<b>\$ 420,816</b>	<b>\$ 449,231</b>	<b>\$ 453,500</b>	<b>\$ 461,000</b>	<b>\$ 7,500</b>	<b>1.8%</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ (59,450)</b>	<b>\$ 4,926</b>	<b>\$ (49,981)</b>	<b>\$ (34,589)</b>	<b>\$ (28,000)</b>	<b>\$ (14,500)</b>		
<b>NET ASSETS JULY 1:</b>								
Unrestricted	\$ 346,554	\$ 287,104	\$ 292,030	\$ 242,049	\$ 207,460	\$ 179,460		
<b>NET ASSETS JUNE 30:</b>								
Unrestricted	\$ 287,104	\$ 292,030	\$ 242,049	\$ 207,460	\$ 179,460	\$ 164,960		



## INDEPENDENT SCHOOL DISTRICT NO. 110

### TRUST FUND

The Trust Fund is used to record the revenues and expenditures for trust agreements where the school board has accepted the responsibility to serve as trustee. The property in the trust agreement typically comes to the district by gift. For example, a community member may create a scholarship trust to be awarded to an outstanding student.

**INDEPENDENT SCHOOL DISTRICT NO. 110**

**TRUST FUND BUDGET**

**FY 23-24 With Comparative Information for Fiscal Years 20 thru 22  
Statement of Net Assets**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Final Budget</u>	<u>2023-24</u> <u>Adopted Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
<b><u>NON OPERATING INCOME:</u></b>								
Contribution from the General Fund	\$ 26,982	\$ 9,873	\$ 9,049	\$ 5,547	\$ 9,500	\$ -	\$ (9,500)	-105.0%
<b>TOTAL NON OPERATING INCOME</b>	<b>\$ 26,982</b>	<b>\$ 9,873</b>	<b>\$ 9,049</b>	<b>\$ 5,547</b>	<b>\$ 9,500</b>	<b>\$ -</b>	<b>\$ (9,500)</b>	<b>-105.0%</b>
<b><u>NON OPERATING EXPENSE:</u></b>								
Contribution to the General Fund	\$ 15,572	\$ 14,694	\$ 92,142	\$ 7,950	\$ 9,500	\$ -	\$ (9,500)	-10.3%
<b>TOTAL NON OPERATING EXPENSE</b>	<b>\$ 15,572</b>	<b>\$ 14,694</b>	<b>\$ 92,142</b>	<b>\$ 7,950</b>	<b>\$ 9,500</b>	<b>\$ -</b>	<b>\$ (9,500)</b>	<b>-10.3%</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$ 11,410</b>	<b>\$ (4,821)</b>	<b>\$ (83,093)</b>	<b>\$ (2,403)</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>NET ASSETS JULY 1:</b>								
Restricted	\$ 103,605	\$ 115,015	\$ 110,194	\$ 27,101	\$ 24,698	\$ 24,698		
<b>NET ASSETS JUNE 30:</b>								
Restricted	\$ 115,015	\$ 110,194	\$ 27,101	\$ 24,698	\$ 24,698	\$ 24,698		



**INDEPENDENT SCHOOL DISTRICT NO. 110**

**OPEB TRUST FUND**

The Trust Fund is used for reporting resources set aside and held in an irrevocable trust arrangement for post-employment benefits. District contributions to this fund must be expensed to an operating fund.

**INDEPENDENT SCHOOL DISTRICT NO. 110**

**OPEB IRREVOCABLE FUND BUDGET**

**FY 23-24 With Comparative Information for Fiscal Years 20 thru 22  
Statement of Net Assets**

	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Final Budget</u>	<u>2023-24</u> <u>Adopted Budget</u>	<u>Increase/ (Decrease)</u>	<u>% Inc/(Dec)</u>
<b>NON OPERATING INCOME:</b>								
Contribution from the General Fund	\$ 44,037	\$ 80,084	\$ 52,573	\$ 79,369	\$ 75,000	\$ 186,000	\$ 111,000	211.1%
<b>TOTAL NON OPERATING INCOME</b>	\$ 44,037	\$ 80,084	\$ 52,573	\$ 79,369	\$ 75,000	\$ 186,000	\$ 111,000	211.1%
<b>NON OPERATING EXPENSE:</b>								
Contribution to the General Fund	\$ 243,851	\$ 231,864	\$ 291,426	\$ 365,777	\$ 230,000	\$ 368,000	\$ 138,000	47.4%
<b>TOTAL NON OPERATING EXPENSE</b>	\$ 243,851	\$ 231,864	\$ 291,426	\$ 365,777	\$ 230,000	\$ 368,000	\$ 138,000	47.4%
<b>CHANGE IN NET ASSETS</b>	\$ (199,814)	\$ (151,780)	\$ (238,853)	\$ (286,408)	\$ (155,000)	\$ (182,000)		
<b>NET ASSETS JULY 1:</b>								
Unrestricted	\$ 2,339,148	\$ 2,139,335	\$ 1,987,555	\$ 1,748,702	\$ 1,462,294	\$ 1,307,294		
<b>NET ASSETS JUNE 30:</b>								
Unrestricted	\$ 2,139,335	\$ 1,987,555	\$ 1,748,702	\$ 1,462,294	\$ 1,307,294	\$ 1,125,294		

Fund 01 - Revenue by Source - 5 year summary (Date: 6/2023)

FD T ORG PRG CRS FIN SRC	2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	Original Budget	Original Budget	
01 R --- --- 001	4,464,562.39	6,700,030.62	6,956,468.98	8,923,698.49	7,649,516.39	9,969,363.00						
01 R --- --- 004	0.00	239.32	0.00	0.00	0.00	0.00						
01 R --- --- 006	6,091.29	11,119.32	15,456.52	25,718.83	4,733.41	0.00						
01 R --- --- 009	71,056.28	70,428.78	118,034.20	112,022.43	151,722.86	0.00						
01 R --- --- 010	48,388.00	54,367.26	66,087.88	51,122.95	58,863.98	165,767.00						
01 R --- --- 019	35,080.76	35,863.93	69,933.50	129,324.93	28,806.76	0.00						
01 R --- --- 021	0.00	0.00	0.00	728.83	37,410.50	0.00						
01 R --- --- 050	664,426.34	435,078.13	299,998.96	661,428.22	611,156.06	793,594.00						
01 R --- --- 060	113,942.28	89,800.40	41,431.56	152,676.25	165,521.75	156,014.00						
01 R --- --- 071	156,364.33	147,005.32	186,947.94	279,081.86	144,056.18	279,000.00						
01 R --- --- 092	10,130.74	63,195.85	60,056.57	-729.73	239,519.85	25,000.00						
01 R --- --- 093	14,967.50	9,602.00	150.00	12,786.30	29,800.00	13,000.00						
01 R --- --- 095	18,853.00	11,800.00	1,190.00	12,510.00	2,170.00	12,510.00						
01 R --- --- 096	29,038.97	12,540.00	8,250.00	81,422.55	2,729.28	5,500.00						
01 R --- --- 099	212,286.81	300,124.78	317,999.47	341,512.00	-318,296.94	262,729.00						
01 R --- --- 201	168,289.74	182,437.09	171,615.33	165,020.68	192,956.81	182,269.00						
01 R --- --- 211	30,199,254.59	30,724,828.24	30,671,184.61	31,264,249.80	29,396,187.83	33,744,313.00						
01 R --- --- 212	225,979.43	228,157.62	234,150.23	233,252.17	956.42	236,491.00						
01 R --- --- 213	17,539.92	8,962.84	12,811.62	18,715.63	12,373.40	12,110.00						
01 R --- --- 227	7,389.03	9,450.07	6,090.92	12,923.57		1,063.00						
01 R --- --- 229	61.85	54.10	54.07	63.88	-0.73	0.00						
01 R --- --- 234	8,458.66	6,647.83	6,503.07	7,047.88	0.84	0.00						
01 R --- --- 258	2,568.47	2,092.86	1,387.18	1,506.52	0.63	0.00						
01 R --- --- 300	161,322.29	201,139.68	271,925.65	404,543.93	79,438.46	166,437.00						
01 R --- --- 317	165,111.98	102,286.13	122,647.12	57,266.33	-1,825.79	96,735.00						
01 R --- --- 360	4,965,545.18	5,990,520.01	7,222,517.00	7,001,972.32	5,515,096.85	9,231,923.00						
01 R --- --- 370	70,659.56	166,304.31	16,179.67	66,206.18	10,461.58	0.00						
01 R --- --- 397	133,472.00	134,947.00	130,286.00	123,677.00	0.00	123,677.00						
01 R --- --- 400	760,020.13	789,077.77	2,061,596.93	1,839,217.28	829,309.24	365,671.00						
01 R --- --- 405	94,768.39	76,896.38	12,296.90	16,005.95	6,600.28	12,800.00						
01 R --- --- 500	0.00	0.00	0.00	185,676.50	164,042.13	0.00						
01 R --- --- 619	-15,945.04	-9,865.15	-1,810.00	0.00	0.00	0.00						
01 R --- --- 621	9,594.00	9,378.31	1,810.00	0.00	0.00	0.00						
01 R --- --- 624	3,604.35	200.00	0.00	0.00	0.00	0.00						
01 R --- --- 625	0.00	5,245.31	9,455.78	324,630.29	0.00	0.00						
01 R --- --- 639	500,000.00	0.00	0.00	0.00	0.00	0.00						
Grand Revenue Totals	43,322,883.22	46,569,956.11	49,092,707.66	52,505,279.82	45,013,308.33	55,855,966.00						

FD T ORG PRG CRS FIN	SRC	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
		FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	Original Budget

Number of Accounts: 201

\*\*\*\*\* End of report \*\*\*\*\*

Fund 01 - Expenditures by Object - 5 year summary (Date: 6/2023)

FD T ORG PRG CRS FIN	OBJ	2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
		FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	Original Budget	Budget
01 E	110	2,373,214.06	2,415,101.93	2,430,505.35	2,467,360.10	2,288,618.46	2,327,987.00	2,288,618.46	2,327,987.00	2,288,618.46	2,327,987.00	2,288,618.46	2,327,987.00
01 E	140	16,262,567.58	16,026,838.20	15,832,615.73	16,578,657.22	13,217,756.74	16,477,223.00	13,217,756.74	16,477,223.00	13,217,756.74	16,477,223.00	13,217,756.74	16,477,223.00
01 E	141	163,650.07	167,302.51	463,144.38	200,466.15	203,741.75	199,629.00	203,741.75	199,629.00	203,741.75	199,629.00	203,741.75	199,629.00
01 E	143	651,739.22	677,887.85	754,996.25	897,276.89	697,148.06	891,348.00	697,148.06	891,348.00	697,148.06	891,348.00	697,148.06	891,348.00
01 E	144	142,050.81	131,111.72	110,019.16	120,398.81	99,744.62	39,241.00	99,744.62	39,241.00	99,744.62	39,241.00	99,744.62	39,241.00
01 E	145	509,014.38	419,323.72	430,056.93	535,562.61	511,948.40	561,833.00	511,948.40	561,833.00	511,948.40	561,833.00	511,948.40	561,833.00
01 E	146	17,584.95	8,677.18	7,850.23	22,803.48	9,287.19	24,333.00	9,287.19	24,333.00	9,287.19	24,333.00	9,287.19	24,333.00
01 E	150	25,171.00	27,753.45	21,202.33	31,182.00	23,805.54	32,851.00	23,805.54	32,851.00	23,805.54	32,851.00	23,805.54	32,851.00
01 E	151	155,356.14	163,005.72	181,116.04	192,738.90	173,118.86	201,104.00	173,118.86	201,104.00	173,118.86	201,104.00	173,118.86	201,104.00
01 E	152	226,161.94	242,789.17	382,046.05	450,672.22	364,246.72	456,933.00	364,246.72	456,933.00	364,246.72	456,933.00	364,246.72	456,933.00
01 E	154	188,035.46	241,113.94	262,982.50	260,174.24	205,330.30	260,988.00	205,330.30	260,988.00	205,330.30	260,988.00	205,330.30	260,988.00
01 E	155	124,545.90	85,843.74	81,498.91	104,774.81	103,788.52	142,585.00	103,788.52	142,585.00	103,788.52	142,585.00	103,788.52	142,585.00
01 E	156	75,454.00	76,516.51	79,827.16	84,572.00	66,705.12	92,053.00	66,705.12	92,053.00	66,705.12	92,053.00	66,705.12	92,053.00
01 E	157	224,050.04	224,958.82	199,187.39	220,396.00	169,657.02	234,127.00	169,657.02	234,127.00	169,657.02	234,127.00	169,657.02	234,127.00
01 E	161	1,555,605.27	1,439,163.72	1,339,518.82	1,641,511.77	1,374,826.58	1,708,592.00	1,374,826.58	1,708,592.00	1,374,826.58	1,708,592.00	1,374,826.58	1,708,592.00
01 E	162	414,739.31	540,204.36	522,205.05	426,465.15	321,412.20	465,755.00	321,412.20	465,755.00	321,412.20	465,755.00	321,412.20	465,755.00
01 E	163	3,360.50	4,439.50	4,823.00	8,938.00	3,009.50	9,833.00	3,009.50	9,833.00	3,009.50	9,833.00	3,009.50	9,833.00
01 E	164	32,652.93	33,739.70	464.28	0.00	0.00	1,098.00	0.00	1,098.00	0.00	1,098.00	0.00	1,098.00
01 E	165	594,967.64	599,020.53	632,459.58	624,289.19	495,199.30	681,704.00	495,199.30	681,704.00	495,199.30	681,704.00	495,199.30	681,704.00
01 E	170	1,595,316.11	1,578,869.58	1,469,730.24	1,561,459.33	1,455,564.35	1,561,881.00	1,455,564.35	1,561,881.00	1,455,564.35	1,561,881.00	1,455,564.35	1,561,881.00
01 E	173	0.00	0.00	227.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01 E	174	113,742.33	74,658.22	84,631.93	89,314.05	58,476.06	80,696.00	58,476.06	80,696.00	58,476.06	80,696.00	58,476.06	80,696.00
01 E	176	1,282,838.35	1,302,485.08	1,351,524.22	1,338,056.60	1,227,402.09	1,340,172.00	1,227,402.09	1,340,172.00	1,227,402.09	1,340,172.00	1,227,402.09	1,340,172.00
01 E	177	53,305.32	38,506.71	27,339.79	39,382.69	37,825.87	43,987.00	37,825.87	43,987.00	37,825.87	43,987.00	37,825.87	43,987.00
01 E	181	531,845.30	383,809.55	401,723.66	447,331.65	420,304.22	411,575.00	420,304.22	411,575.00	420,304.22	411,575.00	420,304.22	411,575.00
01 E	182	86,707.32	55,830.30	53,048.00	53,517.31	38,418.74	78,374.00	38,418.74	78,374.00	38,418.74	78,374.00	38,418.74	78,374.00
01 E	185	287,250.71	250,603.68	220,120.91	288,798.17	292,973.28	407,989.00	292,973.28	407,989.00	292,973.28	407,989.00	292,973.28	407,989.00
01 E	186	211,017.46	187,421.27	222,960.62	242,117.01	243,696.82	246,319.00	243,696.82	246,319.00	243,696.82	246,319.00	243,696.82	246,319.00
01 E	191	8,775.00	5,758.32	0.00	0.00	0.00	19,872.00	0.00	19,872.00	0.00	19,872.00	0.00	19,872.00
01 E	195	3,000.00	0.00	0.00	-37,000.00	0.00	-44,308.00	0.00	-44,308.00	0.00	-44,308.00	0.00	-44,308.00
01 E	210	2,008,843.94	1,951,777.56	1,998,292.21	2,099,007.44	1,746,835.34	2,210,177.00	1,746,835.34	2,210,177.00	1,746,835.34	2,210,177.00	1,746,835.34	2,210,177.00
01 E	214	451,891.55	448,682.42	461,234.55	461,935.92	413,746.36	479,740.00	413,746.36	479,740.00	413,746.36	479,740.00	413,746.36	479,740.00
01 E	218	1,645,439.81	1,665,585.71	1,696,440.06	1,847,468.05	1,551,772.13	1,980,363.00	1,551,772.13	1,980,363.00	1,551,772.13	1,980,363.00	1,551,772.13	1,980,363.00
01 E	220	4,572,737.41	4,902,298.37	5,420,938.16	5,509,683.34	4,762,262.90	5,842,177.00	4,762,262.90	5,842,177.00	4,762,262.90	5,842,177.00	4,762,262.90	5,842,177.00
01 E	225	33,840.68	20,591.20	33,323.60	29,027.38	18,658.39	20,770.00	18,658.39	20,770.00	18,658.39	20,770.00	18,658.39	20,770.00
01 E	230	26,657.24	28,876.50	29,532.90	29,794.68	30,850.32	18,728.00	30,850.32	18,728.00	30,850.32	18,728.00	30,850.32	18,728.00
01 E	235	129,641.27	108,547.89	133,828.70	148,981.98	129,254.29	152,050.00	129,254.29	152,050.00	129,254.29	152,050.00	129,254.29	152,050.00
01 E	240	44,690.85	44,108.24	45,463.77	47,202.35	38,321.87	46,699.00	38,321.87	46,699.00	38,321.87	46,699.00	38,321.87	46,699.00
01 E	250	444,760.03	446,219.66	454,681.79	455,004.99	353,064.43	418,095.00	353,064.43	418,095.00	353,064.43	418,095.00	353,064.43	418,095.00
01 E	251	113,817.72	115,215.17	222,085.65	218,425.09	129,732.08	267,346.00	129,732.08	267,346.00	129,732.08	267,346.00	129,732.08	267,346.00

Fund 01 - Expenditures by Object - 5 year summary (Date: 6/2023)

FD T ORG PRG CRS FIN	OBJ	2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
		FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	Original Budget	Budget
01 E	270	156,089.00	217,980.00	169,199.00	130,581.00	175,026.37	221,450.00						
01 E	280	2,926.72	21,638.35	0.00	80,279.75	12,915.00	82,400.00						
01 E	291	0.00	41,043.00	25,231.00	138,704.44	120,295.71	196,672.00						
01 E	295	4,000.00	0.00	0.00	-5,735.00	0.00	-3,777.00						
01 E	299	0.00	0.00	0.00	0.00	0.00	0.00						
01 E	302	-4,935.11	0.00	0.00	0.00	0.00	0.00						
01 E	303	0.00	0.00	0.00	0.00	0.00	0.00						
01 E	305	755,387.27	577,577.95	474,587.66	637,479.70	515,777.02	442,455.00						
01 E	306	0.00	1,156.60	1,665.24	36,287.17	106.00	20,600.00						
01 E	308	0.00	0.00	25,000.00	25,000.00	0.00	25,750.00						
01 E	309	0.00	0.00	313,480.04	313,480.00	0.00	323,420.00						
01 E	311	0.00	0.00	4,900.00	750.00	2,247.28	23,567.00						
01 E	312	30,250.00	30,600.00	31,762.50	57,121.25	42,732.80	46,050.00						
01 E	313	63,284.15	55,363.30	36,832.74	22,169.00	2,278.50	37,595.00						
01 E	315	30,773.78	15,696.00	9,290.71	21,754.39	1,686.16	25,750.00						
01 E	317	38,032.35	32,704.19	34,293.07	46,915.45	53,266.91	-83.00						
01 E	319	0.00	1,988.00	19,513.00	11,139.00	61,404.04	82,400.00						
01 E	320	113,723.28	133,228.83	211,716.93	196,093.60	116,064.88	200,547.00						
01 E	329	22,564.35	15,576.71	15,226.84	13,510.34	11,954.12	14,168.00						
01 E	330	689,290.25	677,669.08	585,714.22	643,959.60	546,766.58	645,628.00						
01 E	331	104,308.89	77,553.42	79,640.28	95,012.78	81,260.96	93,560.00						
01 E	332	0.00	0.00	0.00	13,487.13	8,802.22	13,970.00						
01 E	335	0.00	0.00	0.00	113,170.61	106,319.22	113,970.00						
01 E	340	108,257.18	128,182.56	243,337.96	246,046.95	272,239.34	288,400.00						
01 E	350	505,145.52	147,912.75	250,655.57	701,358.92	437,544.19	427,575.00						
01 E	351	2,635.26	2,527.70	2,480.51	2,572.49	0.00	0.00						
01 E	353	74,268.52	80,227.04	74,638.10	86,681.28	0.00	0.00						
01 E	358	480.60	1,609.76	3,592.73	1,699.45	1,121.39	1,844.00						
01 E	360	2,842,370.62	2,865,648.67	2,535,101.04	3,094,969.19	2,761,927.37	3,020,726.00						
01 E	363	220,902.61	119,611.90	91,701.25	92,403.32	213,168.66	97,079.00						
01 E	365	0.00	0.00	0.00	0.00	0.00	0.00						
01 E	366	148,890.18	107,852.79	91,437.55	151,678.80	121,722.06	128,145.00						
01 E	368	0.00	465.00	0.00	0.00	0.00	1,077.00						
01 E	369	53,562.84	57,586.62	8,148.09	240,947.36	178,416.36	380,138.00						
01 E	370	193,113.45	157,458.68	87,094.90	0.00	0.00	0.00						
01 E	380	8,588.70	6,667.64	6,033.75	50.00	0.00	750.00						
01 E	390	291,170.89	255,631.95	335,267.81	467,023.98	301,089.31	530,450.00						
01 E	393	0.00	0.00	0.00	44,931.90	22,656.72	46,350.00						
01 E	394	141,335.30	144,125.47	121,825.65	81,768.68	96,614.34	128,571.00						
01 E	396	89,695.22	84,575.22	98,224.11	85,905.69	146,099.14	90,640.00						

FD T ORG PRG CRS FIN	OBJ	2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
		FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	Original Budget	Budget
01 E	397	21,060.33	23,685.93	25,032.76	23,427.12	39,349.49	26,593.00						
01 E	399	29,009.82	0.00	57,222.36	12,141.00	0.00	12,505.00						
01 E	401	247,302.43	190,355.64	596,057.84	221,462.46	-197,165.89	183,178.00						
01 E	403	10,269.03	5,579.13	5,656.07	7,917.60	4,973.54	8,323.00						
01 E	405	170,130.65	183,578.58	194,217.41	195,494.25	257,546.10	178,484.00						
01 E	406	217,767.78	151,712.75	214,247.10	178,708.88	195,057.25	153,583.00						
01 E	410	130,969.84	130,468.41	69,891.15	140,444.85	89,682.85	150,328.00						
01 E	420	68,257.99	68,416.29	40,820.28	38,152.72	45,215.24	45,428.00						
01 E	421	17,865.81	11,643.69	3,883.74	2,666.13	12,655.62	6,695.00						
01 E	422	2,838.61	1,923.26	2,355.62	1,415.64	1,258.81	1,716.00						
01 E	430	274,570.42	139,269.84	146,961.20	183,841.06	127,610.11	101,376.00						
01 E	431	15,020.11	2,413.20	18,748.42	13,932.07	25,000.00	-4,400.00						
01 E	433	78,155.48	66,529.48	81,367.35	88,299.93	65,740.21	113,303.00						
01 E	434	20,585.82	16,159.73	22,688.33	37,420.29	29,672.22	36,755.00						
01 E	440	293,285.45	222,130.28	251,660.86	454,442.12	492,393.02	423,838.00						
01 E	442	34,632.20	35,541.31	38,720.04	61,054.50	37,662.36	67,465.00						
01 E	455	23,548.44	4,180.01	5,979.98	14,626.34	8,420.66	10,300.00						
01 E	456	39.99	17.96	605.18	15,021.07	549.74	11,330.00						
01 E	460	108,265.84	152,158.32	86,012.99	176,559.90	321,644.11	233,797.00						
01 E	461	42,626.60	22,603.00	32,540.55	23,245.68	8,766.75	10,000.00						
01 E	465	0.00	0.00	3,410.67	1,368.90	1,495.00	1,545.00						
01 E	466	36,273.12	6,558.29	138,088.33	455,057.30	10,551.98	9,772.00						
01 E	470	31,891.02	17,850.65	20,388.86	61,779.69	7,382.72	12,523.00						
01 E	480	600.00	550.00	0.00	198.71	181.39	670.00						
01 E	489	1,986.23	1,037.63	867.78	773.82	677.45	1,832.00						
01 E	505	3,000.00	3,000.00	71.36	3,000.00	0.00	3,000.00						
01 E	511	1,988,700.25	239,504.67	121,973.88	204,374.82	42,421.32	60,000.00						
01 E	520	1,175,071.16	288,719.75	84,444.96	48,416.32	77,307.29	134,500.00						
01 E	522	2,777.66	128,968.61	120,403.49	29,325.00	0.00	0.00						
01 E	530	126,876.37	100,949.97	74,358.15	190,045.82	72,463.67	145,057.00						
01 E	533	107.37	0.00	9,230.59	1,092.97	922.35	1,300.00						
01 E	535	160,699.00	588,136.17	256,795.93	117,600.00	0.00	0.00						
01 E	555	20,221.13	35,479.51	-595.40	0.00	-18,073.00	0.00						
01 E	556	100,997.92	63,339.82	131,221.04	140,496.70	119,614.18	105,000.00						
01 E	560	0.00	0.00	0.00	0.00	51,251.94	51,252.00						
01 E	561	0.00	0.00	0.00	0.00	2,095.15	0.00						
01 E	580	171,650.26	62,689.34	438,475.63	454,817.33	444,555.61	460,354.00						
01 E	581	0.00	0.00	212,566.52	199,068.69	188,649.88	235,000.00						
01 E	589	-160,699.00	-588,136.17	-256,795.93	-117,600.00	0.00	0.00						
01 E	590	0.00	0.00	0.00	0.00	0.00	12,092.00						

Fund 01 - Expenditures by Object - 5 year summary (Date: 6/2023)

FD T ORG PRG CRS FIN	OBJ	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
		FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	Original Budget
01 E	730	81,286.83	81,286.83	81,286.83	81,286.83	81,286.83	81,287.00
01 E	740	47,933.93	166,801.90	109,788.17	25,599.33	35,175.00	26,000.00
01 E	790	0.00	14,800.00	14,370.00	13,170.00	13,850.00	15,000.00
01 E	820	55,865.87	49,460.25	50,470.19	39,248.52	57,518.17	59,049.00
01 E	821	3,339.00	3,353.00	3,353.00	3,353.00	2,625.00	3,430.00
01 E	822	14,378.00	14,583.00	10,049.00	15,177.00	7,905.00	15,177.00
01 E	891	133,472.00	134,947.00	130,286.00	123,677.00	0.00	121,877.00
01 E	894	2,453.15	580.68	1,525.03	1,185.03	195.17	2,200.00
01 E	895	-3,247.06	-3,013.82	-3,299.94	-3,129.10	0.00	-3,129.00
01 E	896	58,006.99	68,267.32	79,003.66	98,815.73	98,815.73	100,500.00
01 E	899	778.47	0.00	0.00	17,500.00	0.00	0.00
01 E	910	70,621.00	62,578.00	61,960.00	62,920.00	66,780.00	63,000.00
Grand Expense Totals		50,003,394.73	46,165,156.09	47,839,606.18	51,785,838.81	42,606,326.46	51,628,641.00

Number of Accounts: 5540

\*\*\*\*\* End of report \*\*\*\*\*

FD T ORG PRG CRS FIN	Account Level Description	2018-19 FY Activity	2019-20 FY Activity	2020-21 FY Activity	2021-22 FY Activity	2022-23 FY Activity	2023-24 Original Budget
01 E --- --- 1--		27,913,719.10	27,402,734.98	27,567,825.51	28,891,216.35	24,123,206.31	28,955,774.00
01 E --- --- 2--		9,635,336.22	10,012,564.07	10,690,251.39	11,190,361.41	9,445,133.56	11,932,890.00
01 E --- --- 3--		6,573,166.25	5,802,883.76	5,875,417.37	7,580,936.15	6,145,856.06	7,290,190.00
01 E --- --- 4--		1,826,882.86	1,430,677.45	1,975,169.75	2,373,883.91	1,550,632.04	1,757,841.00
01 E --- --- 5--		3,589,402.12	922,651.67	1,192,150.22	1,270,637.65	981,208.39	1,207,555.00
01 E --- --- 7--		129,220.76	262,888.73	205,445.00	120,056.16	130,311.83	122,287.00
01 E --- --- 8--		265,046.42	268,177.43	271,386.94	295,827.18	167,059.07	299,104.00
01 E --- --- 9--		70,621.00	62,578.00	61,960.00	62,920.00	66,780.00	63,000.00
<b>Grand Expense Totals</b>		50,003,394.73	46,165,156.09	47,839,606.18	51,785,838.81	42,610,187.26	51,628,641.00

Number of Accounts: 5540

\*\*\*\*\* End of report \*\*\*\*\*

FD T ORG PRG CRS FIN OBJ PRG	2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	Original Budget	Budget	
01 E --- 010 --- ---	70,184.43	57,960.72	77,340.14	160,807.26	108,547.32	85,829.00	Board Of Education					
01 E --- 020 --- ---	309,443.04	308,151.19	296,899.52	293,907.89	274,501.10	501,331.00	Office Of The Supt					
01 E --- 030 --- ---			6,399.93				Instructional Admin					
01 E --- 050 --- ---	978,864.64	1,035,339.12	1,061,869.30	1,057,731.37	960,242.62	1,278,323.00	School Administratn					
01 E --- 105 --- ---	675,036.88	543,873.41	518,604.23	534,530.06	521,958.23	631,090.00	Gen Admin Support					
01 E --- 107 --- ---	178,427.11	180,082.58	193,899.56	183,961.72	160,988.17	201,975.00	Other Admin Support					
01 E --- 108 --- ---	345,300.57	344,254.03	340,855.69	341,300.01	320,307.69	350,791.00	Technology Director					
01 E --- 110 --- ---	766,752.25	773,678.50	749,561.10	739,536.36	719,755.05	923,581.00	Business Services					
01 E --- 199 --- ---	39,377.35		11,165.09		2,425.00		School Elections					
01 E --- 201 --- ---	1,200,804.17	1,267,927.01	1,668,733.89	1,438,120.86	1,086,101.24	1,399,249.00	Ed - Kindergarten					
01 E --- 203 --- ---	7,399,749.31	7,393,689.93	7,755,538.23	7,875,393.03	6,338,994.99	7,842,356.00	Grades 1 - 6					
01 E --- 204 --- ---	42,844.08	45,267.51	43,071.02	38,548.42	36,813.57	20,216.00	Title II Teach/Prin Training					
01 E --- 205 --- ---		14,225.27	15,774.73	10,000.00	6,272.60	3,739.00	Title III Eng Lang Acquisition					
01 E --- 206 --- ---	1,354,015.90	1,228,252.55	1,375,744.49	1,528,969.54	1,205,482.37	1,520,762.00	Title IV-Safe and Drug Free					
01 E --- 211 --- ---	524,314.19	520,767.09	479,905.72	525,749.98	390,892.84	366,288.00	Ed - Secondary Gen					
01 E --- 212 --- ---							Visual Art					
01 E --- 215 --- ---	84,746.63	87,715.55	93,750.58	94,800.80	74,192.37	97,595.00	Business					
01 E --- 216 --- ---	71,726.06	71,778.14	77,095.39	66,164.87	97,406.84	103,127.00	Educ Disadvantaged					
01 E --- 217 --- ---	48,889.33	48,856.03	356.77	869.37	345.98	928.00	Assurance Of Mastery					
01 E --- 218 --- ---	63,365.04	62,415.79	57,963.63	59,963.28	9,368.43	16,188.00	Gifted And Talented					
01 E --- 219 --- ---	149,197.06	156,629.24	172,636.50	195,210.42	192,401.31	254,416.00	Limited English Prof					
01 E --- 220 --- ---	1,842,040.06	1,831,528.71	1,469,422.60	1,955,974.67	1,550,822.71	1,872,770.00	English-Language Art					
01 E --- 221 --- ---	60,958.91	53,207.05	4,557.25	2,774.07	897.83	3,702.00	Reading					
01 E --- 222 --- ---	1,117.27	1,930.36	831.60	5,527.19	1,341.45		Drama/Theater					
01 E --- 230 --- ---	845,890.68	869,124.09	845,555.39	953,681.91	753,205.02	471,427.00	Foreign/Native Lang					
01 E --- 240 --- ---	911,902.92	835,512.62	858,233.47	912,045.59	735,170.76	986,200.00	Health-Phyed-Rec					
01 E --- 241 --- ---	128.02			177.72		206.00	Health					
01 E --- 242 --- ---	293,931.94	297,524.69	305,283.85	317,136.26	263,422.03	268,605.00	Physical Education					
01 E --- 250 --- ---	60,264.74	100,479.86	105,732.19	79,596.54	85,588.56	114,327.00	Fam Living Science					
01 E --- 255 --- ---	128,290.60	128,031.96	129,471.74	176,906.60	166,830.84	218,260.00	Industrial Education					
01 E --- 256 --- ---	1,579,293.28	1,626,498.26	1,635,474.87	1,659,607.96	1,303,666.06	1,662,833.00	Mathematics					
01 E --- 257 --- ---	107,590.64	105,535.67	105,713.59	3,557.82	1,830.46	3,914.00	Computer Sci/Tech Ed					
01 E --- 258 --- ---	981,781.58	875,328.81	836,432.67	870,469.60	724,594.22	807,273.00	Music					
01 E --- 260 --- ---	1,083,473.56	992,408.24	1,011,767.38	1,173,184.23	916,502.05	1,079,656.00	Natural Sciences					
01 E --- 270 --- ---	1,062,337.37	1,074,632.31	1,179,285.24	1,263,217.16	967,258.17	1,138,246.00	Soc Science/Soc Stud					
01 E --- 281 --- ---	975.08	83.60	274.75	192.65		206.00	Keyboarding					
01 E --- 291 --- ---					-126,134.09		Co-Curricular					
01 E --- 292 --- ---	500,286.95	429,839.40	422,698.75	484,334.22	447,194.20	495,850.00	Boys/Girls Athletics					
01 E --- 294 --- ---	497,478.41	389,644.77	350,452.32	462,040.79	345,440.21	410,191.00	Boys Athletics					
01 E --- 296 --- ---	457,769.64	369,602.39	360,863.29	465,051.54	365,135.52	424,311.00	Girls Athletics					

FD	T	ORG	PRG	CRS	FIN	OBJ	PRG	2018-19		2019-20		2020-21		2021-22		2022-23		2023-24	
								FY	Activity	FY	Activity	FY	Activity	FY	Activity	FY	Activity	FY	Activity
01	E	---	298	---	---	---	Extra-Curricular	556,777.58	350,073.93	223,449.94	646,092.11	435,632.83	475,007.00						
01	E	---	301	---	---	---	Agriculture Ed	84,163.96	93,426.22	88,830.49	89,022.90	92,127.61							
01	E	---	331	---	---	---	Personal Family Living Science	119,993.42	92,219.59	84,690.66	118,271.27	74,557.15	113,022.00						
01	E	---	341	---	---	---	Business/Office Ed	107,178.13	104,418.29	95,419.38	93,316.44	73,659.25	95,965.00						
01	E	---	361	---	---	---	Trade/Industrial Ed	272,437.70	274,956.95	271,689.05	120,625.23	120,620.77	223,064.00						
01	E	---	380	---	---	---	Work Experience	4,445.90	4,586.02	43,375.15	32,887.77	41,988.15	58,315.00						
01	E	---	400	---	---	---	Special Ed Instruction	14,658.05	16,885.24	1,665.24	36,645.72	1,457.00	20,600.00						
01	E	---	401	---	---	---	Speech/Language Impa	365,840.46	343,845.97	538,492.49	601,814.87	410,470.97	590,803.00						
01	E	---	402	---	---	---	Ment Impair:Mild-Mod	592,103.70	681,926.12	593,959.46	649,773.76	532,961.54	644,598.00						
01	E	---	403	---	---	---	Ment Impair:Mod-Sevr	221,891.45	269,109.10	374,027.40	572,796.95	531,254.06	554,808.00						
01	E	---	404	---	---	---	Physically Impaired	76,646.76	140,516.86	118,466.34	148,219.57	105,470.64	132,955.00						
01	E	---	405	---	---	---	Deaf-Hard Of Hearing	278,834.97	252,749.54	194,916.61	197,675.82	181,896.84	238,592.00						
01	E	---	406	---	---	---	Visually Impaired	11,915.39	14,198.01	13,240.11	9,870.31	15,319.08	10,594.00						
01	E	---	407	---	---	---	Specific Learn Disab	1,433,476.65	1,331,131.06	1,455,994.10	1,605,960.20	1,171,154.33	1,561,616.00						
01	E	---	408	---	---	---	Emot/Behav Disorder	709,024.42	851,621.88	1,047,018.39	1,017,246.97	768,116.10	955,629.00						
01	E	---	409	---	---	---	Deaf-Blind	11,362.29	13,312.46	13,870.86	14,382.77	8,868.97	15,099.00						
01	E	---	410	---	---	---	Other Health Impair	959,234.76	808,278.82	733,923.48	782,633.44	806,472.39	706,143.00						
01	E	---	411	---	---	---	Autistic Spectrum Disorders	1,644,162.77	1,762,155.78	1,696,857.99	1,907,929.58	1,831,450.01	2,288,394.00						
01	E	---	412	---	---	---	Developmentally Delayed - ECSE	856,419.84	1,027,690.29	1,000,191.14	941,834.42	849,960.13	1,123,600.00						
01	E	---	414	---	---	---	Traumatic Brain Inj	16,868.32	49,621.23	54,264.06	50,346.04	30,891.32	42,397.00						
01	E	---	416	---	---	---	Multiple Handicap	244,266.08	225,373.05	170,922.85	244,388.29	167,130.18	213,618.00						
01	E	---	420	---	---	---	Special Ed - Gen.	1,280,910.45	1,159,728.13	1,422,361.30	1,570,598.17	977,786.62	1,936,233.00						
01	E	---	421	---	---	---	Adaptive Phy Ed	154,965.50	101,349.62	114,329.42	120,836.07	80,071.63	105,391.00						
01	E	---	422	---	---	---	ADSI GRANT-THRU WDE	257,110.48	246,381.65	266,122.25	266,433.25	140,769.38	175,719.00						
01	E	---	605	---	---	---	Gen Instruction Supp	719,295.42	727,801.79	729,272.59	709,306.24	745,222.49	1,024,339.00						
01	E	---	610	---	---	---	Cur Consult & Dev	678,064.95	677,983.61	630,445.75	876,375.31	700,287.31	574,242.00						
01	E	---	620	---	---	---	Educational Media	455,133.25	442,252.51	440,992.40	593,106.08	427,506.94	387,600.00						
01	E	---	630	---	---	---	INSTR RELATED TECHNOLOGY	1,057,812.59	937,533.00	1,154,519.88	1,436,027.19	928,111.12	1,066,767.00						
01	E	---	640	---	---	---	Staff Development	251,853.89	162,298.23	142,952.17	189,984.63	146,992.48	224,160.00						
01	E	---	691	---	---	---	Computer Assisted Intrc	1,595.79	2,170.53	46.80	30.70	12.78	14.00						
01	E	---	710	---	---	---	Sec Counseling & Guidance	561,207.55	584,390.24	634,547.71	591,757.97	486,194.67	660,241.00						
01	E	---	712	---	---	---	Elem Counseling & Guidance	143,483.01	159,360.52	160,516.25	174,325.88	137,237.09	167,350.00						
01	E	---	715	---	---	---	School Security			68,838.20	85,132.09	56,443.14	89,913.00						
01	E	---	718	---	---	---	Other School Safety			4,900.00	750.00	875.00	4,377.00						
01	E	---	720	---	---	---	Health Services	359,095.49	214,478.43	339,197.80	392,830.84	359,973.27	421,118.00						
01	E	---	721	---	---	---	Wellness Program	2,295.95	925.20	1,013.25	758.40	671.40	792.00						
01	E	---	760	---	---	---	Pupil Transportation	2,914,819.89	2,900,808.38	2,563,691.81	3,004,309.55	2,928,629.71	3,159,568.00						
01	E	---	761	---	---	---	School Owned Trans Vehicle	64.49	158.72	94.88	193.11	193.00	246.00						
01	E	---	791	---	---	---	Safe Schools	199,972.27	94,167.80										
01	E	---	793	---	---	---	Graduation	22,536.41	24,157.43	23,283.56	23,075.97	6,652.75	17,869.00						

FD T ORG PRG CRS FIN OBJ PRG	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	Original Budget
01 E --- 810 --- --- Operations & Maint.	3,473,035.81	3,202,487.07	3,680,049.69	3,986,937.81	3,342,084.32	3,748,121.00
01 E --- 811 --- --- Groundskeeping	271,791.30	209,252.69	222,154.62	265,435.62	212,798.90	306,275.00
01 E --- 813 --- --- Generator	33,154.65	42,825.69	46,747.32	78,299.42	46,699.98	74,045.00
01 E --- 817 --- --- Permit Fees	511.00	574.00	519.00			256.00
01 E --- 820 --- --- Telephone System	19,631.61	15,692.48	12,876.33	13,016.33	13,517.65	14,351.00
01 E --- 850 --- --- Capital Facilities	2,682,096.11	547,230.39	1,038,903.57	768,084.96	728,367.32	810,637.00
01 E --- 865 --- --- LTFM & H & S COSTS-OTHER	935,892.47	508,912.66	277,291.85	460,220.75	347,097.55	414,132.00
01 E --- 920 --- --- Retire Nonbond Oblig	47,933.93	181,601.90	124,158.17	38,769.33	49,025.00	41,000.00
01 E --- 930 --- --- Employee Benefits					137,424.74	221,450.00
01 E --- 940 --- --- Insurances	108,257.18	128,182.56	243,337.96	246,046.95	272,239.34	288,400.00
01 E --- 950 --- --- Transfers	70,621.00	62,578.00	61,960.00	62,920.00	66,780.00	63,000.00
01 E --- 960 --- --- Other Non-Recurring				17,500.00		
<b>Grand Expense Totals</b>	<b>50,003,394.73</b>	<b>46,165,156.09</b>	<b>47,839,606.18</b>	<b>51,785,838.81</b>	<b>42,610,187.26</b>	<b>51,628,641.00</b>

Number of Accounts: 5540

\*\*\*\*\* End of report \*\*\*\*\*

4. **Resolution Certifying the Population Estimate  
for the 2023 Payable 2024 Levy of Independent  
School District 110**

**Presenter:** Steven  
Jensen, Director of  
Community Education

# Certification of Updated District Population Estimate

## RESOLUTION CERTIFYING THE POPULATION ESTIMATE FOR THE 2023 PAYABLE 2024 LEVY OF INDEPENDENT SCHOOL DISTRICT 110

Member \_\_\_\_\_ introduced a motion to adopt the following resolution:

**WHEREAS**, the Independent School District #110 has experienced an increase in population from the 2020 census figure of 22,370 (TPOP2020 Census Figure listed [HERE](#)), to the current census figure of 22,722 (TPOP2022 Census Figure listed [HERE](#)) as determined by the State Demographer.

**BE IT RESOLVED**, by the School Board of Independent School District #110 that the census figure of 22,722 (TPOP2022 Census Figure listed [HERE](#)) be certified to the State Demographer for approval of use in the 2023 payable 2024 revenue calculations.

For the adoption of the foregoing resolution was duly seconded by Member \_\_\_\_\_ and upon vote being taken thereon, the following voted in favor thereof:

And the following voted against:

Whereupon said resolution was declared duly passed and adopted.

Date: \_\_\_\_\_

BY ORDER OF THE SCHOOL BOARD

\_\_\_\_\_  
Luke DeBoer, Board Clerk

Once the resolution is formally approved at a June 2023 school board meeting, please scan and email the signed copy to.

[megan.dayton@state.mn.us](mailto:megan.dayton@state.mn.us)

5. **ENTER CLOSED MEETING**

- **To consider strategy for labor negotiations pursuant to Minnesota Statutes 13D.03**
- **Superintendent Evaluation**

**Standard 2. School District Finances.**

- **Element 2.a. Budget Development and Maintenance**
- **Element 2.c. Financial Controls**

<p><b>Goal: Develop a plan for school district finances and long term vision to emerge from Statutory Operating Debt (SOD)</b></p>	<ul style="list-style-type: none"> <li>● Development of budget</li> <li>● Changes to process for finances and controls</li> <li>● Training and development of administrative team, engagement in budget process</li> <li>● Policy and procedure recommendations and changes</li> </ul>
<p><b>How the Board can support the Superintendent in this area (Board Goals)</b></p> <ul style="list-style-type: none"> <li>● Support the development and implementation of policy recommendations</li> <li>● Discussion, feedback and accountability through finance committee</li> <li>● Engage in the budgeting process for FY 2024 including establishment of priorities</li> </ul>	

**Element 2.a. Budget Development and Maintenance**

Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)
<p>Engages in timely budget planning and actions that consider current and long-range information and data; seeks balance to meet students' current and future needs and be fiscally responsible to community; distributes resources to meet immediate and long-range objectives</p>	<p>Engages in proactive budget actions that consider current information and data; seeks balance to meet the student's needs and be fiscally responsible to community; distributes resources in light of school district goals and immediate objectives</p>	<p>Budget development, resource allocations, and management is focused on meeting immediate needs and fiscal issues. Decisions are primarily reactive to current needs of the school district</p>	<p>Budget knowledge is limited. Budget is developed and managed without taking into consideration current needs of the school district. Resources are allocated without consideration of school district needs</p>

**Element Score:**

**Comments and/or Rationale for Evaluation:**

### Element 2.c. Financial Controls

Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)
Promotes appropriate financial controls, including third-party audits and reconciliation of accounts; implements preventive measures to protect school district finances	Is current with general and state accounting procedures; maintains internal controls	Uses annual audit to reveal discrepancies; internal controls are inconsistent	Annual audit reveals areas in need of improvement; financial accounts are not in order

Element Score:

Comments and/or Rationale for Evaluation:

### Standard 4. School District Operations.

- Element 4.a. Facilities
- Element 4.f. Personnel

<p><b>Goal:</b> Develop and share processes to monitor district enrollment and facilities to support long-term strategies related to the school district. Review and recommend updates to personnel and staffing levels for sites and departments.</p>	<ul style="list-style-type: none"> <li>● Enrollment history and projection modeling</li> <li>● Facilities capacity and condition reports</li> <li>● Long-term facilities maintenance (LTFM) plans</li> <li>● Results of department reviews</li> <li>● Personnel recommendations as part of developing the 2023-24 school budget</li> </ul>
<p><b>How the Board can support the Superintendent in this area (Board Goals)</b></p> <ul style="list-style-type: none"> <li>● Finance and Facilities committee monitoring and discussion</li> <li>● Potential evolution of Finance and Facilities sub committee configuration to include community, business leader support</li> <li>● Recommendations for resources, consultation as needed</li> </ul>	

**Element 4.a. Facilities**

Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)
Ensures facilities management plan is in place and includes current status of buildings and need to improve facilities in the future, with projected plan to secure funding	Ensures facilities management plan is in place and includes current status of buildings and need to improve facilities in the future	Discusses facilities needs internally, but no plan is created; addresses issues on an as-needed basis	Facilities management plan is not created; maintenance is performed only when absolutely needed

**Element Score:**

**Comments and/or Rationale for Evaluation:**

**Element 4.f. Personnel**

Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)
Ensures sites are staffed appropriately; staff receives ongoing professional development	Most sites are staffed appropriately; staff receives ongoing professional development	Multiple sites lack appropriate number of staff; professional development is offered, but not consistently used	Staff level is inadequate across school district with no professional development offered, or, if offered, not utilized

**Element Score:**

**Comments and/or Rationale for Evaluation:**

**Standard 6. Teaching and Learning.**

- **Element 6.b. School Improvement**
- **Element 6.e. Culture of Cooperation**

<p><b>Goal: Create a timeline and vision for a strategic planning process, including academic priorities to help establish 5-year goals for ISD 110.</b></p>	<ul style="list-style-type: none"> <li>• Superintendent transition plan conclusions</li> <li>• Create and share timeline by spring, 2023</li> </ul>
<p><b>How the Board can support the Superintendent in this area (Board Goals)</b></p> <ul style="list-style-type: none"> <li>• Re-evaluate current strategic plan with superintendent</li> <li>• Support for strategic planning process if determined need</li> <li>• Development of strategic priorities and measures of success</li> </ul>	

**Element 6.b. School Improvement**

Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)
<p>Ensures school improvement plans are in place at all buildings and align with school district-wide goals; assures plans and strategies are in place and used for implementing improvement efforts and monitoring progress</p>	<p>Ensures school improvement plans are in place at all buildings and align with school district-wide goals</p>	<p>School improvement plans are in place at building level, but lack school district-wide coordination</p>	<p>School improvement efforts are limited; no comprehensive plan in place</p>

**Element Score:**

**Comments and/or Rationale for Evaluation:**

**Element 6.e. Culture of Cooperation**

Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)
<p>Develops and supports open, productive, caring, and trusting relationships among staff</p>	<p>Encourages open, productive, caring, and trusting environment among staff</p>	<p>Haphazardly supports open, productive, caring, and trusting environment among staff</p>	<p>Culture of trust does not exist</p>

**Element Score:**

**Comments and/or Rationale for Evaluation:**

**General Comments on performance:**

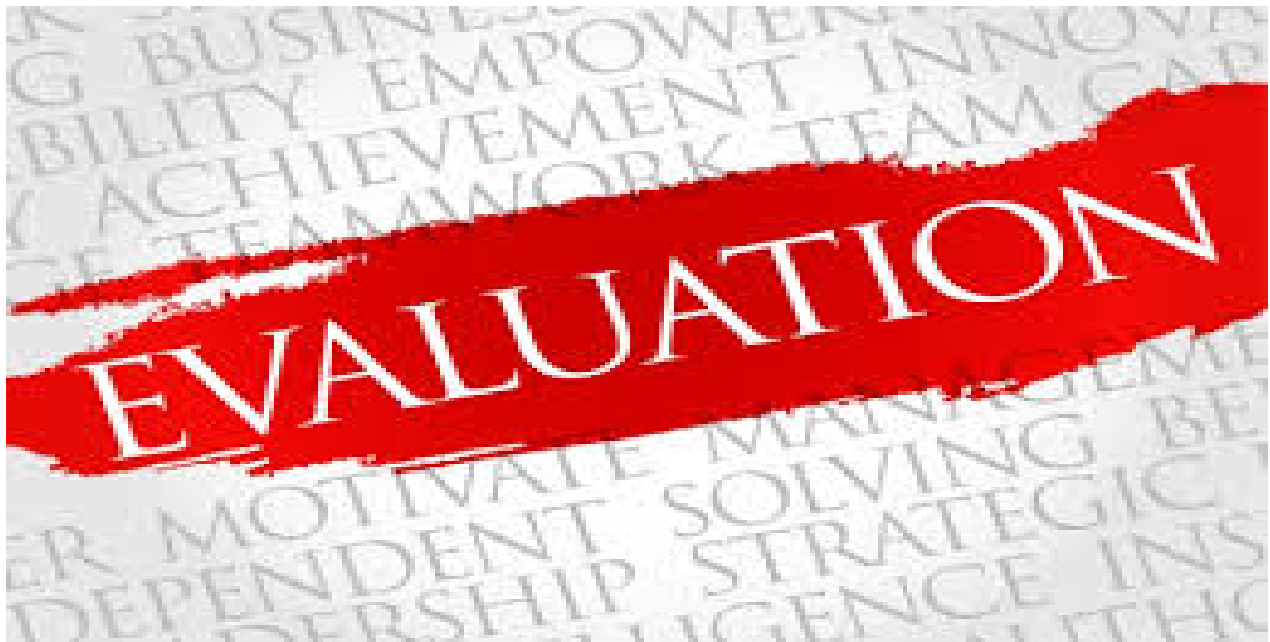
**Ideas for goals for 2023/2024:**

Meeting Closed under Minn. Stat. 13D.05, Subd. 3(a)

A school board may close a meeting to evaluate the performance of an individual who is subject to its authority. The school board must identify (and notify) the individual to be evaluated before closing the meeting. A meeting must be open at the individual's request.\* If the evaluation is closed, at the next open meeting, the school board must give a detailed summary of its conclusions regarding the evaluation. This closed meeting must be electronically recorded at the school district's expense. The recording must be preserved for at least three years after the meeting date. The recording is not available to the public.

# ***A Goals- and Standards-Based Superintendent Evaluation***

A Resource for School Board Members  
and Superintendents



**MASA**

Minnesota Association of School Administrators

Revised: July 2020

# Goals- and Standards-Based Superintendent Evaluation

A Resource for School Board Members and Superintendents

Minnesota School Boards Association  
Minnesota Association of School Administrators

## INTRODUCTION

This guide, along with the supporting resources, is designed to help school board members and superintendents implement an effective, meaningful superintendent evaluation process that is focused on improving student achievement.

The resources referenced in this document were developed jointly by staff of the Minnesota School Boards Association (MSBA) and staff and officers of the Minnesota Association of School Administrators (MASA).

The basis for all resources are the Program Requirements for All Administrative Licenses, Subparts “1” and “2” ([Minnesota Rules 3512.0510](#)).

## FOR MORE INFORMATION

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## PREFACE

Effective school boards recognize that hiring the right superintendents to lead and manage the school districts they serve is one of their most important duties. Delegating authority and holding the superintendent accountable are vital. Effective school boards also know that they have a duty to themselves and their communities to determine whether the authority delegated to the superintendents is being used as intended. As a result, evaluating the superintendent's performance should be a major focus of the school board and, by extension, the superintendent.

The Superintendent Evaluation: A Resource for School Board Members and Superintendents (Resource) is divided into three parts as outlined in the Table of Contents. Part 1 provides basic information to help school board-superintendent teams gain knowledge of evaluation principles and holding a closed meeting for superintendent evaluation. Part 2 provides a three-step process for establishing an evaluation that includes both performance goals and standards of performance and information about holding the mid-year and end-of-year evaluations. Part 3 includes examples of evidence of superintendent performance (such as documents, communications, etc.), sample evaluation forms, and a copy of Minnesota Rules 3512.0510.

The information in this Resource provides a framework for effective superintendent evaluations. School board and superintendent teams may choose to focus on establishing a goals-based evaluation; others may choose to develop a hybrid that includes a limited number of performance goals and standards of performance; others may choose a different model or opt to continue using the tool(s) and processes they are currently using. Whichever option the school board-superintendent team selects, the most important consideration is to commit to holding at least an annual evaluation of the superintendent's performance.

Before beginning to read the content of this Resource, two terms used throughout this document should be explained. From this point, the phrase, "performance standard," is a written criteria against which a superintendent's work is assessed to determine growth and/or functioning. While the superintendent's job description lays out what must be done, performance standards provide the superintendent with specific expectations for each job duty. The phrase, "performance goal," is a statement that describes the desired outcome(s) of the superintendent's work. Performance goals are job specific, measurable, and should support the school district's mission, vision, and beliefs.

Finally, training for both the school board and superintendent is suggested prior to implementing the tool.

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## **OVERVIEW OF PART 1**

### **Part 1: Evaluation Overview**

1. Evaluation Overview
  - Reasons to Evaluate the Superintendent
  - Components of a Comprehensive Superintendent Evaluation
  - How to Evaluate Objectively and Fairly
2. Timeline for Superintendent Evaluation
3. Closed Meeting for Superintendent Evaluation
4. Superintendent Job Description

## PART 1: EVALUATION OVERVIEW

### 1. Reasons to Evaluate the Superintendent

Evaluation of a superintendent's performance is one of a school board's most important responsibilities. A school board's evaluation of its superintendent is an inherent managerial right unless negotiated away.

Wise school boards avoid limiting the school board's inherent managerial rights in the superintendent's employment contract. Each school board member should review the superintendent's employment contract to determine the evaluation-related provisions, if any, that may be included.

Done correctly, an evaluation is a useful governance tool that helps drive school improvement. In fact, a high-quality evaluation process enhances positive school board-superintendent relationships, improves communication, clarifies leadership roles, creates common understandings, and provides a mechanism for satisfying the public's desire for accountability.

DO	DON'T
Collaborate with the superintendent on expectations, process, and timeline	DON'T expect either the school board or the superintendent to manage the evaluation alone
Develop an effective process for the <i>entire</i> school board to engage in the evaluation	DON'T appoint a school board committee or a single school board member to conduct the evaluation
Develop agreed-upon ratings along with written commentary, feedback, and recommendations to the superintendent	DON'T provide <b>only</b> the agreed-upon ratings
Compile one final evaluation summary so that the school board speaks with one voice	DON'T prepare separate, individual evaluations from each school board member
Allow time for the school board to discuss the results and for the superintendent to give input and respond to the evaluation	DON'T conduct the evaluation as a one-way communication from the school board to the superintendent

## 2. Elements of a Comprehensive Superintendent Evaluation

Principle	Rationale
Provide opportunities for personal and professional development	Successful evaluation processes must address the whole person and be oriented toward continuous improvement
Focus on improving performance (not proving incompetence)	An effective evaluation process is based on providing feedback for growth, not on finding shortcomings. A school board may use evaluation for the purpose of termination, but doing so should not be the focus or priority
Provide legal, realistic, accurate, useful, and measurable criteria that reflect the competencies in <a href="#">Minnesota Rules 3512.0510</a>	Evaluation criteria should incorporate these qualities
Create an ongoing process connected to school district and school improvement goals and/or performance standards	Evaluation is a process, not a once-a-year conversation; it must be embedded in the school district's goals and plans
Connect the school district's goals with the community's vision for its schools	Goals must reflect the community's hopes for its public schools and students
Link evaluation to academic, social, and emotional growth of all school district students	Accountability should include multiple measures of student learning
Recognize the importance of superintendent leadership to facilitate a better quality of life for all inside the school community and in the community at large	The superintendent's work must be concerned with shaping the community's future and having a positive effect upon people's lives

### 3. How to Evaluate Objectively and Fairly

While every evaluation process includes some subjectivity, effective tools and procedures will make the process more objective. The components below will help create a quality evaluation process.

#### Documentation

An evaluation is more than a checklist: deciding whether expectations are met requires careful consideration of documented evidence. School board members and the superintendent should work together to reach consensus on the evidence to be used, keeping in mind that school districts already produce a variety of annual reports, curriculum studies, budget printouts, contracts, meeting minutes, and more—all of which may be used to document a superintendent’s progress and accomplishments related to established goals and/or performance standards.

#### Criteria and Ratings

An effective evaluation requires that school board members rate performance by using criteria that are mutually agreed upon, understandable, realistic, and measurable.

#### Written Comments

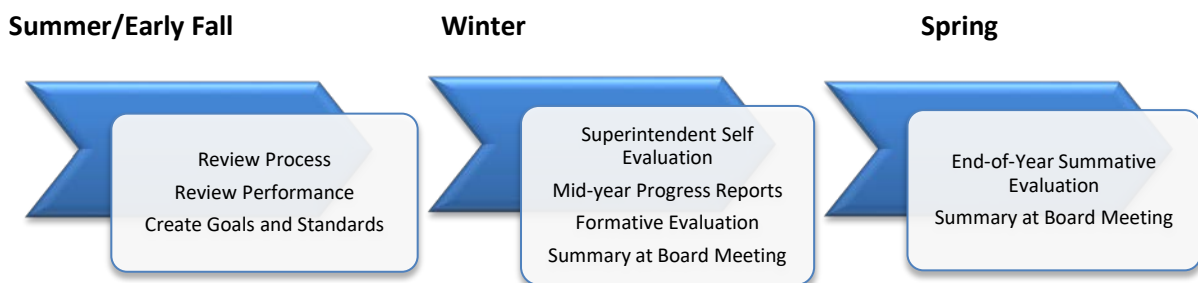
Written comments offer school board members the opportunity to provide specific constructive praise and criticism. They provide the superintendent with useful information that can be used for continuous improvement.

#### Evaluation Conferences

Face-to-face meetings between a school board and its superintendent are useful to (a) discuss evaluation criteria; (b) establish goals and select performance standards; (c) determine the evaluation instrument, rating scale, and process; and (d) present supporting evidence and discuss the results of the school board’s mid-year formative and year-end summative evaluations.

School boards must comply with Minnesota’s Open Meeting Law ([Minnesota Statutes Chapter 13D](#)), the Minnesota Government Data Practices Act (MGDPA) ([Minnesota Statutes Chapter 13](#)), and other privacy laws. MSBA/MASA Model Policies 205 and 206, MSBA Service Manual Chapter 13 and Law Bulletins C and I, and the Minnesota Office of the Revisor of Statutes offer additional guidance. Please also see *Closed Meeting for Superintendent Evaluation* on page 7.

#### 4. Timeline for Superintendent Evaluation



##### Summer/Early Fall

- School board and superintendent **review** job description, the evaluation process, form(s), and timelines.
- **Identify acceptable supporting documents**, information, evidence, and data to be used to measure performance.
- School board and superintendent **create goals and/or identify standards** based on school district priorities and that are measurable and achievable in twelve months. If no agreement can be reached, the school board's determination prevails as it is the superintendent's employer.

##### Winter

- During a school board meeting, the school board chair and superintendent **review evaluation process and forms** with new school board members. Private data may not be shared with new school board members until after they officially take office.
- Superintendent may complete a **self-evaluation**, with supporting documents, to be provided to the school board. The data used to create a self-evaluation is the superintendent's sole property and is shared with the school board only if the superintendent chooses to do so.
- Superintendent makes **mid-year progress reports** to the school board related to the goals and standards.
- Prior to the superintendent's **mid-year formative evaluation**, each school board member receives the mid-year evaluation form, including the evaluation criteria (goals and standards).

A formative evaluation may include informal or formal assessment of current practice and should offer feedback suited to improve future performance.

- School board members **prepare to discuss the superintendent's performance** for each goal and/or standard. The school board may request an opportunity to prepare without the superintendent's presence, but the school board cannot exclude the superintendent.

- At the **formative evaluation meeting**, the school board chair leads the school board’s review of the superintendent’s performance. The school board may close the meeting unless the superintendent requests that the meeting be open. The school board should require that this request be in writing.
  - The school board members share assessments of the superintendent’s formative evaluation performance.
  - The superintendent may offer clarification and/or progress reports on goals and/or standards.
  - The school board seeks to reach consensus on the evaluation. The school board chair completes the evaluation form during the evaluation meeting.
- At the next open meeting, the school board **summarizes its conclusions** regarding the formative evaluation, in compliance with Minnesota’s Open Meeting Law.
- The **formative evaluation is attached to the summative evaluation** when it is completed. Both documents are placed in the superintendent’s personnel file.

### **Spring**

- Each school board member **receives the end-of-year summative evaluation form** and the evaluation criteria.
- The school board members **prepare to discuss the superintendent’s performance** on each goal and/or standard. The school board may request an opportunity to prepare for the summative evaluation without the superintendent’s presence, but the school board cannot exclude the superintendent.
- At the **evaluation meeting**, the school board chair leads the school board’s review of the superintendent’s performance. The school board may close the meeting unless the superintendent requests that the meeting be open. The school board should require that this request be in writing.
  - The school board members share their assessments of the superintendent’s summative evaluation performance.

A summative evaluation is a formal evaluation that is based on all evidence collected throughout the evaluation process. The superintendent receives an overall performance rating and the evaluation is placed in the superintendent’s personnel file.

- The superintendent may provide clarification and/or progress reports on the goals and/or standards.
- The school board seeks to reach consensus on the evaluation. The school board chair completes the evaluation form during the evaluation meeting.

- At the next open meeting, the school board **summarizes its conclusions** regarding the summative evaluation, in compliance with Minnesota’s Open Meeting Law.
- The **final written summative evaluation form** is placed in the superintendent’s personnel file.

## 5. Closed Meeting for Superintendent Evaluation

A school board may evaluate the superintendent’s performance in a closed meeting. The following steps must be taken:

- a) The school board **provides proper notice** to hold a meeting to evaluate the superintendent
- b) The school board **meets in open session** pursuant to the notice.
- c) A school board member **moves to close the meeting** for the purpose of evaluating the superintendent. This motion must be seconded and a majority vote of the school board members present must support the motion before the school board moves into closed session.
  - **NOTE:** If the superintendent requests that the evaluation meeting be open, the school board cannot meet in closed session. The evaluation must then be conducted in open session.
  - **NOTE:** the superintendent has the right to attend the closed meeting.
- d) The school board **proceeds to the closed meeting** to evaluate the superintendent.
- e) After the school board completes its closed meeting, it must **return to open session**. The school board can proceed with the open meeting or it can move to adjourn.
- f) The school board chair **prepares a summary** of the school board’s conclusions regarding the superintendent’s evaluation. The summary must summarize each specific, salient point of the evaluation and be more detailed than a statement that strengths and weaknesses or areas of growth were identified. The summary must give enough information so that a reasonable person would know what occurred without disclosure of private data.

The summary should include:

- The closed meeting date;
  - The names of attendees;
  - The performance areas that were reviewed, including
    - Whether expectations were met
    - Areas of strength
    - A summary statement of each goal
    - Areas of concern, if any (do not include specific personnel data that led to the concern)
- g) **At its next open meeting**, the school board provides the summary of its conclusions regarding the superintendent’s evaluation. The ‘next open meeting’ applies regardless of the type of meeting (such as a regular meeting, special meeting, work session, work study, etc.). If the next meeting is a special meeting, the school board should ensure that the special meeting notice includes the superintendent evaluation summary in the purpose of the special meeting notice and on the special meeting agenda.

The written summary should be read aloud at the meeting. Copies of the written summary should be given to the school board members at the meeting. A copy must be available at the open meeting for the public to review. The summary should be reflected in the meeting minutes.

## **6. Superintendent Job Description**

To be effective, a superintendent must focus on meeting the regular, ongoing responsibilities that make the school district function effectively and efficiently. The superintendent must have a clearly defined job description to ensure that the school board and superintendent share a common understanding of roles and ongoing responsibilities.

The job description should be grounded in the competencies identified in Minnesota Rules 3512.0510, address the school district's specific needs, and be revisited regularly to ensure that the description accurately describes the full scope of the superintendent's roles and responsibilities. The job description must be consistent with the school board's vision, mission, and goals.

### **Sample Superintendent Job Description**

#### General Position Description

The superintendent is the chief executive officer of the school district, an advisor to the school board and is directly accountable to the school board.

The superintendent is responsible for guiding and directing all school district operations and activities and for informing the school board of all needs related to the school district's current and future operations. The superintendent shall recommend policies to the school board and shall be responsible for implementing, interpreting, and executing policies that the school board has adopted.

#### Specific Duties

The superintendent shall

- Provide leadership for educational programs, staff development programs, and curriculum development to provide all the school district's students the best possible learning opportunity and environment;
- Inform and advise the school board about programs, practices, and problems and keep the school board informed of the activities operating under the school board's authority;
- Explain the school district's educational needs to the school board, recommend necessary new and/or revised policies and staffing changes for school board action;
- Serve as a liaison between the school district and the community; respond to concerns of parents, students, residents, and staff to increase understanding of policies and practices and to keep them informed of and involved in school district activities;
- Oversee school district financial operations and prepare, present, and recommend a budget;
- Communicate employee proposals to the school board, recommend adjustments to employee policies and salary structures as appropriate, and manage all employee contracts and policies;
- Develop and maintain a comprehensive strategic planning process, which includes short- and long-term planning and development of school district and instructional goals;

- Establish and maintain working relationships with agencies and organizations outside the school district to promote the school district's best interests through contact with legislators, local government leaders, other superintendents, businesses, and others.
- Maintain and improve effective school board-superintendent relationships by participating in joint seminars and training sessions;
- Delegate responsibility and authority to school district employees as appropriate and define the authority and responsibilities of and effectively evaluate middle managers;
- Complete all required state and federal reports in a timely manner; and
- Assume ultimate responsibility for all aspects of the school district's operation.

## OVERVIEW OF PART 2

### Part 2: Developing a Goals- and Standards-based Evaluation and Process

1. Establish goals and selecting standards
  - Standard 1: Governance Team
  - Standard 2: School District Finances
  - Standard 3: Communication and Community Relations
  - Standard 4: School District Operations
  - Standard 5: Human Resources
  - Standard 6: Teaching and Learning
  - Standard 7: Student Support
  - Standard 8: Ethical and Inclusive Leadership
2. Schedule and hold a mid-year evaluation
  - Preparing for the mid-year and end-of-year evaluation meetings
3. Schedule and hold an end-of-year summative evaluation meeting
  - Tips for Conducting a Fair and Objective Evaluation Meeting

## **PART 2: DEVELOPING A GOALS- AND STANDARDS-BASED EVALUATION**

Planning is essential to developing an effective goals- and standards-based evaluation. A goal establishes shared expectations for the superintendent's individual job performance. Standards focus on objectives the school district is directed toward. Goals- and standards-based evaluations are important because they help communicate expectations to the superintendent regarding individual improvement and district-level aspirations.

To set goals and standards, the school board must decide how the superintendent should spend the bulk of his or her time to help the school district meet its strategic priorities and goals. The school board and superintendent team must decide the areas that are most in need of the superintendent's attention.

The school board and superintendent are encouraged to develop the evaluation criteria and processes that meet their school district's needs. A hybrid approach that includes a limited number of performance goals and standards may be most helpful to the school board and superintendent. The process of setting performance goals, selecting the standards, and conducting the evaluation can be divided into three steps:

Step 1: Establish goals and standards

Step 2: Schedule and hold a mid-year formative evaluation meeting

Step 3: Schedule and hold an end-of-year summative evaluation meeting

Each step of the process is outlined below.

### **Step 1: Establish Goals and Select Standards**

The school board and superintendent establish two or three district-focused goals and one or two professional development goals for the superintendent. The goals should be clearly aimed at improving student learning, the climate for student learning, and other specific areas of operational oversight. The goals detail expectations for the superintendent to accomplish during the next twelve months, understanding that circumstances may necessitate modifications during the year. Minnesota Rules 3512.0510, which can be helpful in setting superintendent goals, can be found beginning on page A-10.

When possible, measurable progress indicators (the evidence the school board expects to receive from the superintendent for use in determining whether the goals have been accomplished) should be mutually agreed upon by the school board and superintendent. Each measurable progress indicator should be clear, understood by both the school board and superintendent, and recorded under the goal. The sample document found on page A-1 details two possible superintendent goals and evidence associated with each goal.

Once the goals have been selected and the relevant evidence is identified, the school board and superintendent work together to identify standards to be assessed based on the school district's strategic goals and priorities. Each standard includes specific elements that further define the superintendent's responsibilities within the standard. The level of performance is progressive in nature and moves from ineffective to highly effective.

Each standard will not be assessed annually. Each year, the parties will select two or three standard(s) and all or some of the elements within the selected standard(s). Lastly, a standard may support (an) established superintendent goal(s), school district goal(s), or a clearly defined operational or organizational area of focus. A list of eight possible standards and associated elements is provided below. A sample completed evaluation form that includes both goals- and standards-based criteria can be found beginning on page A-4.

Evidence of performance for each goal (measures and/or progress indicators for each goal) that the superintendent must provide should also be identified.

Standard	Elements
Governance Team	<ul style="list-style-type: none"> <li>• Roles and Responsibilities</li> <li>• Goals and/or Strategic Plan</li> <li>• Policy Implementation</li> <li>• Information for Decision-Making</li> <li>• School Board Questions and Development</li> </ul>
School District Finances	<ul style="list-style-type: none"> <li>• Budget Development and Maintenance</li> <li>• Financial Statements</li> <li>• Financial Controls</li> <li>• Bond and Levy</li> <li>• Asset Protection</li> </ul>
Communication and Community Relationships	<ul style="list-style-type: none"> <li>• Relationship with the Community</li> <li>• Engagement</li> <li>• Informs the Community as a Whole</li> <li>• Advocacy</li> <li>• Media</li> <li>• Visibility and Approachability</li> </ul>
School District Operations	<ul style="list-style-type: none"> <li>• Facilities</li> <li>• Transportation</li> <li>• Food Service</li> <li>• Technology</li> <li>• Maintenance</li> <li>• Personnel</li> </ul>
Human Resources	<ul style="list-style-type: none"> <li>• Internal Communications</li> <li>• Personnel Concerns</li> <li>• Delegation of Duties</li> <li>• Visibility and Approachability</li> <li>• Hiring and Staff Development</li> <li>• Collective Bargaining and Union Relations</li> <li>• Evaluation</li> </ul>
Teaching and Learning	<ul style="list-style-type: none"> <li>• Staff Development</li> <li>• School Improvement</li> <li>• Curriculum and Instruction</li> <li>• Professional Knowledge of Teaching and Learning</li> <li>• Culture of Cooperation</li> </ul>
Student Support	<ul style="list-style-type: none"> <li>• Student Engagement and Feedback</li> <li>• Student Attendance</li> <li>• Support for Students</li> <li>• Student Discipline</li> <li>• Culture of Cooperation</li> <li>• School Safety and Security</li> <li>• Emotional Health and Social Needs</li> </ul>

Ethical and Inclusive Leadership	<ul style="list-style-type: none"><li>• Ethics and Professional Behavior</li><li>• Interactions with Staff, Students, and Community</li><li>• Professional Practice</li><li>• Diverse Communities</li><li>• Cultural Competency</li><li>• Equity Plan Implementation</li></ul>
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<b>Standard 1. Governance Team</b>				
<b>Element 1.a. Roles and Responsibilities</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Models adherence to school board and superintendent roles and responsibilities that have been established and articulated. Facilitates candid and respectful discussion of any issues that are unclear</i>	<i>Works with the school board to review and refine guidelines for effective school board and superintendent roles and responsibilities</i>	<i>Articulates and adheres to the roles and responsibilities of the school board and superintendent</i>	<i>Does not articulate or adhere to the roles and responsibilities of the school board and superintendent</i>	
<b>Element 1.b. Goals and/or Strategic Plan</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Facilitates development of the school district's short- and long-term measurable goals and aligns available resources with school district's budget to accomplish goals</i>	<i>Facilitates development of the school district's short- and long-term goals and recommends necessary financial strategies to meet goals</i>	<i>Goals have been developed but no overall plan or alignment of resources exists</i>	<i>Goals are not developed.</i>	
<b>Element 1.c. Policy Implementation</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Leads in determining school district needs and policy priorities; facilitates regular review and revision of school board policy and policy development process</i>	<i>Consults with school board when questions of policy interpretation arise; follows school board policy in decision-making</i>	<i>Occasionally acts without following school board policy</i>	<i>Does not follow or rely on school board policy. Uses personal discretion in decision-making</i>	
<b>Element 1.d. Information for Decision-Making</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Collaborates with school board to review and improve value of information and guidance provided to the board for effective decision-making; ensures meeting materials are comprehensive, with adequate background information and possible action; offers thorough, timely, and prudent recommendations</i>	<i>Assists school board in understanding multiple perspectives surrounding issues as well as possible implications of decisions; provides meeting materials and background and historical perspectives; includes recommendations</i>	<i>Shares information with a few school board members for decision-making in a timely manner; provides incomplete meeting materials that do not include adequate background information or historical perspective</i>	<i>Does not provide timely information needed for effective school board decision-making; meeting materials are not readily available; members do not receive enough information regarding agenda or background information</i>	
<b>Element 1.e. School Board Inquiries and Development</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Answers school board questions thoroughly to ensure understanding; actively and continuously encourages school board development by seeking and communicating school board development opportunities; creates, follows and annual reviews communication protocols</i>	<i>School board questions are addressed with follow-up to members most of the time. Provides members with information regarding school board development opportunities when they arise. Communication protocols exist and are followed most of the time</i>	<i>School board questions are answered, but not all members are apprised of relevant questions and answers. When asked, provides members with information about school board development. Communication protocols exist, but are rarely followed</i>	<i>School board questions are rarely answered. Does not promote school board development. No communication protocols exist</i>	

<b>Standard 2. School District Finances</b>				
<b>Element 2.a. Budget Development and Maintenance</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Engages in timely budget planning and actions that consider current and long-range information and data; seeks balance to meet students' current and future needs and be fiscally responsible to community; distributes resources to meet immediate and long-range objectives</i>	<i>Engages in proactive budget actions that consider current information and data; seeks balance to meet the students' needs and be fiscally responsible to community; distributes resources in light of school district goals and immediate objectives</i>	<i>Budget development, resource allocations, and management is focused on meeting immediate needs and fiscal issues. Decisions are primarily reactive to current needs of the school district</i>	<i>Budget knowledge is limited. Budget is developed and managed without taking into consideration current needs of the school district. Resources are allocated without consideration of school district needs</i>	
<b>Element 2.b. Financial Statements</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Provides constant flow of budgetary and/or financial information and discussion of ramifications of changes</i>	<i>Regularly reports to the school board concerning budget and financial status</i>	<i>Reports status of financial accounts as requested by school board</i>	<i>Does not report financial information to school board other than annual audit</i>	
<b>Element 2.c. Financial Controls</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Promotes appropriate financial controls, including third-party audits and reconciliation of accounts; implements preventive measures to protect school district finances</i>	<i>Is current with general and state accounting procedures; maintains internal controls</i>	<i>Uses annual audit to reveal discrepancies; internal controls are inconsistent</i>	<i>Annual audit reveals areas in need of improvement; financial accounts are not in order</i>	
<b>Element 2.d. Bond and Levy Campaigns</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Helps school board assure that levy and bond campaigns meet immediate fiscal needs and advance long-term school district goals and/or priorities</i>	<i>Helps school board develop community engagement strategies that build support for levies and bonds</i>	<i>Helps school board assure that levy and bond campaigns are conducted in legally correct and fiscally responsible manner</i>	<i>Does not provide school board with timely and helpful guidance on conducting levy and bond campaigns</i>	
<b>Element 2.e. Asset Protection</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Protects school district's fiscal health by continually seeking efficiencies and identifying new sources of funding, such as grants and investment opportunities; follows school district policies and procedures to ensure funds and property are secure; bases recommendations and decisions on school district approved priorities and needs</i>	<i>Provides some oversight of school district resource allocations and decisions, including fiscal investments, grant funding opportunities, fixed assets, and external resources; usually follows policies; ensures alignment between school district assets and priorities to support improved instructions and other key goals</i>	<i>Provides limited oversight of school district resources, including fiscal investments, grant funding opportunities, and fixed assets; does not consistently follow policies; some alignment exists between school district assets and priorities</i>	<i>Does not provide oversight of school district resources, including fiscal investments, grant funding opportunities, and fixed assets; has not developed policies to guide asset-related decisions; makes fiscal decisions that do not align with school district priorities and/or are wasteful</i>	

<b>Standard 3. Communication and Community Relationships</b>				
<b>Element 3.a. Relationships with the Community</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Builds and sustains productive relationships with public and private sectors, such as local law enforcement, MSBA, MASA, etc.</i>	<i>Creates relationships with public and private sectors</i>	<i>Reluctantly seeks some relationships with public or private sectors</i>	<i>Has no relationships with public and private sectors and shows no interest in pursuing partnerships</i>	
<b>Element 3.b. Engagement</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Seeks out and provides opportunities for input from external groups and individuals; uses the input in decision-making process</i>	<i>Solicits input from select external groups and individuals</i>	<i>Very rarely seeks input from external groups and individuals</i>	<i>Demonstrates lack of regard for input and influence of external groups and individuals</i>	
<b>Element 3.c. Informs the Community as a Whole</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Actively keeps community informed with appropriate, regular communication on variety of school district topics, issues, and/or concerns, allowing school board to meet its responsibilities</i>	<i>Keeps community members informed of school district issues and/or concerns as needed so school board may meet its responsibilities</i>	<i>Keeps only some community members informed of school district issues and/or concerns, limiting school board's ability to meet its responsibilities</i>	<i>Does not provide information community needs to understand school district issues and/or concerns, hindering school board's ability to meet its responsibilities</i>	
<b>Element 3.d. Advocacy</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Works with school board and staff to build relationships with government officials to promote students' interests and influence appropriate responses to government actions</i>	<i>Assumes leadership role through numerous contacts with government officials to protect and promote students' interests</i>	<i>Engages with government officials to protect students' interests</i>	<i>Does not engage with city, township, county, state, and federal officials (government officials) to protect students' interests</i>	
<b>Element 3.e. Media</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Actively engages media; maintains professionalism with media; seeks to promote school district in media and community</i>	<i>Is cooperative with media; seeks to promote school district in media</i>	<i>Passively and reluctantly communicates with media</i>	<i>Does not communicate with community</i>	
<b>Element 3.f. Visibility and Approachability</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Is visible and approachable by members of the community; attends many and varied events</i>	<i>Is visible and approachable by community; attends some events.</i>	<i>Attends few events and is seldom approachable by community</i>	<i>Is neither visible nor approachable by community</i>	

<b>Standard 4. School District Operations</b>				
<b>Element 4.a. Facilities</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Ensures facilities management plan is in place and includes current status of buildings and need to improve facilities in the future, with projected plan to secure funding</i>	<i>Ensures facilities management plan is in place and includes current status of buildings and need to improve facilities in the future</i>	<i>Discusses facilities needs internally, but no plan is created; addresses issues on an as-needed basis</i>	<i>Facilities management plan is not created; maintenance is performed only when absolutely needed</i>	
<b>Element 4.b. Transportation*</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Ensures transportation department operates efficiently and effectively; has long-range plan for replacing school district vehicles as needed</i>	<i>Ensures transportation department operates efficiently and effectively most of the time; has long-range plan for replacing school district vehicles as needed</i>	<i>Transportation department operates on day-to-day basis without long-range plan for replacing school district vehicles as needed</i>	<i>Transportation department operates haphazardly without long-range plan for replacing school district vehicles as needed</i>	
<b>Element 4.c. Food Service**</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Ensures food service operates efficiently and effectively and offers nutritious and appealing meals that meet or exceed government standards</i>	<i>Ensures food service operates efficiently and effectively most of the time and that meals meet government standards</i>	<i>Food service operates with a deficit; meals meet government standards</i>	<i>Food service operates with a deficit; meals do not meet government standards and are neither nutritious nor appealing</i>	
<b>Element 4.d. Technology</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Is open to future needs and trends in technology; ensures technology plan is in place and includes long-range plan to replace and upgrade hardware, software, and infrastructure</i>	<i>Ensures technology plan in place with long-range plan to replace and upgrade hardware, software, and infrastructure</i>	<i>Technology plan in place, but no replacement plan for hardware, software, and infrastructure</i>	<i>No technology plan in place; no replacement plan for hardware, software, and infrastructure</i>	
<b>Element 4.e. Maintenance***</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Ensures maintenance department operates efficiently and effectively and has a system for reporting and/or handling work orders in timely manner; schedule for maintenance is in place and is followed</i>	<i>Ensures maintenance department operates efficiently and effectively most of the time; most work orders are completed in timely manner</i>	<i>Maintenance department operates on day-to-day basis, with no system for reporting and/or handling work orders</i>	<i>Maintenance department operates haphazardly with no system for reporting and/or handling work orders</i>	
<b>Element 4.f. Personnel</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Ensures sites are staffed appropriately; staff receive on-going professional development</i>	<i>Most sites are staffed appropriately; staff receive on-going professional development</i>	<i>Multiple sites lack appropriate number of staff; professional development is offered, but not consistently used</i>	<i>Staff level is inadequate across school district with no professional development offered, or, if offered, not utilized</i>	

*\* Note 4.b.: Safety is a concern regardless of whether the school district operates its own transportation services or contracts with an outside vendor.*

*\*\*Note 4.c.: Providing nutritious meals is important regardless of whether the school district operates its own food service or contracts with an outside vendor.*

*\*\*\*Note 4.e.: School district facilities and grounds management is important regardless of whether the school district operates its own maintenance programming or contracts with an outside vendor.*

<b>Standard 5. Human Resources</b>				
<b>Element 5.a. Internal Communications</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Establishes system for keeping staff continually informed of important matters and allowing opportunities for regular input</i>	<i>Keeps staff informed of most important matters and seeks input annually</i>	<i>Inconsistently keeps staff informed of important matters</i>	<i>Lacks specific system to inform staff of important matters or fails to seek input</i>	
<b>Element 5.b. Personnel Concerns</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Follows established comprehensive, proactive system with personnel matters; routinely discusses personnel policies</i>	<i>Uses policies and procedures to address personnel matters with consistency, fairness, discretion and impartiality</i>	<i>Establishes policies and procedures, but does not implement them consistently</i>	<i>Policies and procedures for handling personnel concerns in consistent manner are not in place; some situations may be handled with bias or inconsistency</i>	
<b>Element 5.c. Delegation of Duties *</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Delegates responsibility to staff that will foster professional growth, leadership, and decision-making skills</i>	<i>Delegates responsibility to appropriate staff</i>	<i>Is reluctant to place much authority or decision-making with key staff</i>	<i>Tightly controls decisions made within administrative team</i>	
<b>Element 5.d. Visibility and Approachability</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Is visible at variety of school events and approachable by staff; prioritizes regular visits to buildings and classrooms; consistently follows open door policies</i>	<i>Is visible and approachable by staff; visits buildings and/or classrooms</i>	<i>Seldom visits buildings; attends few building events and activities; is not approachable</i>	<i>Is neither visible nor approachable by staff; is isolated from staff</i>	
<b>Element 5.e. Hiring and Staff Development</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Follows established plan for recruiting, hiring, supporting, inducting, developing, and retaining staff while keeping students' interests in mind</i>	<i>Follows established plan for recruiting, hiring, supporting, inducting, developing, and retaining staff</i>	<i>Plan exists for recruiting, hiring, supporting, inducting, developing, and retaining staff, but is not used consistently</i>	<i>No plan exists for recruiting, hiring, supporting, inducting, developing, and retaining staff</i>	
<b>Element 5.f. Collective Bargaining**</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Assists school board in preparing for and conducting negotiations</i>	<i>Is proactive in preparing for collective bargaining by sharing appropriate information</i>	<i>Accepts that collective bargaining is necessary and may be challenging</i>	<i>Does not seek to understand and/or improve collective bargaining</i>	
<b>Element 5.g. Evaluation</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Puts in place appropriate performance evaluation systems; assures school district staff are evaluated at least annually; completes required evaluations; ensures necessary development plans are in place and that evaluations are consistent across school district</i>	<i>Assures most staff are evaluated annually and that evaluations are completed in a timely manner; some needed individualized staff improvement plans not developed</i>	<i>Assures evaluations are completed, but are consistent or not in compliance with state law</i>	<i>No performance evaluation system in place; evaluations not completed as required by state law</i>	

\*Note 5.c.: School district finances and structures impact staffing levels and administrative oversight and responsibilities.

\*\*Note 5.f.: School district-related negotiations processes vary based on negotiations philosophy, approach, and models used.

<b>Standard 6. Teaching and Learning</b>				
<b>Element 6.a. Staff Development</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Ensures comprehensive staff development plan exists and aligns with school district and school specific goals and complies with law; assures staff development programs fit school district-specific plan, goals, and priorities and focus on increasing student achievement</i>	<i>Ensures staff development plan exists and is followed most of the time; assures staff development programs are based upon available opportunities targeted toward staff growth and increasing student achievement</i>	<i>A staff development plan in place, but not consistently followed; staff development programs are based upon available opportunities</i>	<i>No comprehensive school district staff development plan; staff development not consistently provided; staff are left responsible for their improvement</i>	
<b>Element 6.b. School Improvement</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Ensures school improvement plans are in place at all buildings and align with school district-wide goals; assures plans and strategies are in place and used for implementing improvement efforts and monitoring progress</i>	<i>Ensures school improvement plans are in place at all buildings and align with school district-wide goals</i>	<i>School improvement plans are in place at building level, but lack school district-wide coordination</i>	<i>School improvement efforts are limited; no comprehensive plan in place</i>	
<b>Element 6.c. Curriculum and Instruction</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Ensures curriculum is in place, aligned across grade levels, and complies with state standards; assures instructional practices are differentiated and personalized to student needs and that technology enhances teaching and learning</i>	<i>Ensures curriculum meets the state standards; strives to accommodate diverse learning styles, needs, and levels of readiness; makes some effort to incorporate technology into learning</i>	<i>Allows teachers to define their own curriculum; little coordination exists; encourages teachers to enhance instructional skills and embrace technology, but no comprehensive program is in place</i>	<i>Curriculum is not a priority and/or is inconsistent across grade levels; little to no focus on instruction exists; Technology not utilized in classroom instruction</i>	
<b>Element 6.d. Professional Knowledge of Teaching and Learning</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Demonstrates knowledge and comfort with current instructional programs; seeks to communicate how the school district is implementing best practices; participates actively in professional groups for the school district's benefit</i>	<i>Demonstrates knowledge of current instructional programs and is able to discuss them; seeks to learn and improve upon personal and professional abilities</i>	<i>Is somewhat knowledgeable of current instructional programs; relies on others for information/data</i>	<i>Is uninvolved in current instructional programs; is unaware of current instructional issues</i>	
<b>Element 6.e. Culture of Cooperation</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Develops and supports open, productive, caring, and trusting relationships among staff</i>	<i>Encourages open, productive, caring, and trusting environment among staff</i>	<i>Haphazardly supports open, productive, caring, and trusting environment among staff</i>	<i>Culture of trust does not exist</i>	

<b>Standard 7. Student Support</b>				
<b>Element 7.a. Student Engagement and Feedback</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Empowers staff to cultivate and reinforce student engagement in school; student conduct is positive; actively seeks student input and creates methods for students to be actively involved in setting school district-wide goals</i>	<i>Asks staff to foster and reinforce student engagement in school; most student conduct is positive; readily accepts student input and engages students in school district-wide goal setting</i>	<i>Ensures staff encourage and reinforce student engagement in school; some students engage in positive conduct; accepts student input, but does not seek it</i>	<i>Staff do not foster or reinforce student engagement; positive student conduct does not exist; does not accept student input or feedback</i>	
<b>Element 7.b. Student Attendance</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Prioritizes student attendance; addresses individual student attendance problems early and supports are in place; assures attendance rates are maintained at a high level</i>	<i>Focuses on attendance; plans and interventions to address chronic attendance problems exist, but are not consistently implemented; attendance rates are improving</i>	<i>Attendance is not an area of focus; no plan exists to address attendance; attendance rates fluctuate</i>	<i>Attendance is not addressed as a policy issue; no plan to address attendance exists; attendance rates are decreasing</i>	
<b>Element 7.c. Support for Students</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Provides systems of academics, supports, services, extracurricular activities, and accommodations to meet range of students' learning needs; ensures coordination and alignment of supports; maintains safe, caring, healthy, respectful, and inclusive learning environment for students</i>	<i>Provides systems of academics, supports, services, extracurricular activities, and accommodations to meet most students' range of learning needs; coordination and alignment could be improved; trusting, safe, inclusive, and respectful school environment exists</i>	<i>Academics, supports, services, extracurricular activities, and accommodations to meet some students' range of learning needs; trusting, safe, inclusive, and respectful school environment exists and is sustained for most students</i>	<i>Academics, supports, services, extracurricular activities, and accommodations are not available for students; trusting, safe, inclusive, and respectful school environment does not exist for many students</i>	
<b>Element 7.d. Student Discipline</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Clearly defines expectations for student behavior and conduct; policies identify student behaviors subject to discipline; enforces violations of student discipline policy in even-handed manner; communicates expectations for student behavior to parents and students on regular basis</i>	<i>Defines expectations for student behavior and conduct; policies identify most behaviors subject to discipline; enforces violations of student discipline policy; communicates expectations for student behavior to parents and students, but not regularly</i>	<i>Defines expectations for some student behavior and conduct; policies specify some behaviors subject to discipline; does not enforce violations of student discipline policy for most students; provides some communication to parents and students</i>	<i>Does not clearly define expectations for student behavior; policies do not specify behaviors subject to discipline; does not consistently enforce violations of student discipline policy; communication not provided to parents and students</i>	
<b>Element 7.e. Culture of Cooperation</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Develops and supports open, productive, caring, and trusting school culture among students</i>	<i>Encourages open, productive, caring, and trusting school culture among students</i>	<i>Haphazardly supports creation of open, productive, caring, and trusting school culture among all students</i>	<i>Trusting school climate does not exist</i>	

**Element 7.f. School Safety and Security**

Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Ensures system-wide plan is developed and implemented to assure all school district buildings and grounds are safe and secure; collaborates with local law enforcement and fire prevention agencies; ensures use of effective crisis management strategies and techniques; monitors for effectiveness; ensures drills are conducted to ensure parties know roles and responsibilities</i>	<i>Ensures plan has been developed and implemented to assure school district buildings and grounds are safe and secure; collaborates with local law enforcement and practicing safety drills to ensure parties know responsibilities</i>	<i>Ensures plan has been developed to assure school district buildings and grounds are safe and secure, including some of the required safety drills</i>	<i>No plan has been developed to assure school district buildings and grounds are safe and secure</i>	

**Element 7.g. Emotional Health and Social Needs**

Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Ensures system-wide plan has been developed and implemented to assure a healthy school and/or work environment; collaborates with local mental health and social services and agencies, if available, to provide services for students and/or staff; implements policies prohibiting bullying and harassment as intended and evaluates on ongoing basis</i>	<i>Ensures system-wide plan has been developed to assure a healthy school and/or work environment; collaborates with local services and agencies to provide social and emotional support options and services for students and/or staff; ensures policies prohibiting bullying and/or harassment have been developed and implemented</i>	<i>Plan has been developed to assure a healthy school learning and work environment; collaborates with local services to provide social and emotional support options and services for students and/or staff, but is not followed completely; policies prohibiting bullying and/or harassment policies have been developed</i>	<i>No plan developed to assure a healthy learning and/or work environment; no plan for social and emotional support options and services for students and/or staff exists; policies prohibiting bullying and/or harassment do not exist</i>	

<b>Standard 8. Ethical and Inclusive Leadership</b>				
<b>Element 8.a. Ethics and Professional Behavior</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Demonstrates commitment to highest standards of ethical and professional behavior, including courage and integrity; creates climate in which employees are highly conscious of ethical and professional expectations and holds each other accountable; provides exemplary model that influences stakeholders to act with high degree of professionalism, respect, and trustworthiness</i>	<i>Consistently models highest standards of ethical and professional behavior, including courage and integrity; guides staff to articulate and reinforce high ethical and professional expectations for school district staff; solicits, engages, and interacts with stakeholders in professional, respectful, and trustworthy manner</i>	<i>Follows acceptable standards of ethical and professional behavior; articulates expectations for ethical and professional behavior by staff and with stakeholders in professional, respectful, and trustworthy manner</i>	<i>Does not comply with standards of ethical and professional behavior; does not articulate expectations or monitor compliance for ethical and professional behavior in the school district; does not interact with others in professional, respectful, and trustworthy manner</i>	
<b>Element 8.b. Interactions with Staff, Students, and Community</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Assures that school district procedures and practices are systematically reviewed and revised to reflect fairness and respect for human dignity for members of school community; builds relationships with union and non-affiliated employee groups through trust and sharing appropriate information</i>	<i>Guides staff to examine school district procedures and practices for adherence to principles of fairness and human dignity; manages dynamics of union relationships</i>	<i>Frequently examines school district procedures and practices for adherence to principles of fairness and human dignity; works to make the best of union relationships</i>	<i>Does not examine school district procedures and practices for adherence to principles of fairness and human dignity; is unable to work with union leadership; does not work to improve relationships</i>	
<b>Element 8.c. Professional Practice</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Demonstrates high level of self-awareness of and commitment to improve upon professional practice</i>	<i>Demonstrates self-awareness and need for improved professional practice</i>	<i>Has awareness of need to improve on professional practice</i>	<i>Does not demonstrate awareness of need to improve professional practice.</i>	
<b>Element 8.d. Diverse Communities</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Fosters formal and informal partnerships with diverse groups to support mutual goals.</i>	<i>Develops strategies to help staff and the school board become familiar with views and characteristics of diverse groups in the community</i>	<i>Becomes familiar with views and characteristics of diverse groups within the community</i>	<i>Does not recognize or respond to the existence of diverse groups in the community</i>	
<b>Element 8.e. Cultural Competency</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Engages stakeholders to develop a school district-wide welcoming culture that honors the values, beliefs, norms, and traditions of diverse groups and integrates diverse representation into school and school district decision making</i>	<i>Develops strategies to help staff capitalize on assets that students from diverse cultural, ethnic, racial, and economic backgrounds bring to the classroom</i>	<i>Assures that staff has necessary cultural competence to respond to students' needs</i>	<i>Does not use strategies that recognize and capitalize on community's diversity</i>	

<b>Element 8.f. Equity Plan Implementation</b>				
Highly Effective (4)	Effective (3)	Developing (2)	Ineffective (1)	NA
<i>Ensures a coordinated, system-wide plan to achieve equity for all students and staff has been developed and implemented, including strategies for meaningful engagement of students and staff from diverse communities and backgrounds, strategies for recruiting diverse staff, closing the achievement gap, and providing staff development; monitors plan is on ongoing manner</i>	<i>Ensures a system-wide plan to achieve equity has been developed and implemented, including strategies for meaningful engagement of students and staff from diverse communities and backgrounds, targeted efforts to close achievement gap, and providing professional development</i>	<i>A plan to achieve equity has been developed, including strategies for meaningful engagement of students and staff from diverse communities and backgrounds</i>	<i>No plan to achieve equity has been developed</i>	

## Step 2: Schedule and Hold a Mid-Year Evaluation

The school board determines the superintendent evaluation process and procedures, which must comply with Minnesota's [Open Meeting Law](#) (Minnesota Statutes Chapter 13D) and the [Minnesota Government Data Practices Act](#) (MGDPA) (Minnesota Statutes Chapter 13).\*

Midway through the evaluation cycle, school board members should conduct a formative evaluation of the superintendent to assess the superintendent's progress toward the established goals and standards. The superintendent may choose to complete a self-evaluation. The school board and superintendent should note that superintendent evaluations may be conducted more often.

The school board's completed formative evaluation form should be placed in the superintendent's personnel file and later attached to the summative evaluation. Please see the sample superintendent evaluation timeline (page 5), the sample mid-year formative evaluation form (page A-5), and the sample superintendent self-evaluation form (page A-8).

### Preparing for the Mid-Year and End-of-Year Evaluation Meetings

The process and procedures for preparing for and holding the mid-year and end-of-year evaluation meetings should be developed and documented well in advance to ensure the meetings run as smoothly as possible. One process a school board might follow is provided below.

- One month prior to the evaluation, the school board schedules a closed meeting in compliance with [M.S. 13D.05, Subd. 3\(a\)](#) for the purpose of discussing the superintendent's performance evaluation;
- One or two weeks prior to the closed evaluation meeting, the school board chair distributes the evaluation form to the other school board members for review and preparation prior to the evaluation meeting;
- During the evaluation meeting, the school board chair leads the discussion to help the school board reach a consensus on the superintendent performance. As they review each goal and standard, the school board members should note their ratings when appropriate and provide general comments on the superintendent's progress and/or growth;
- The school board chair writes the school board members' comments and ratings on the appropriate evaluation form. After the evaluation meeting, the form completed by the school board chair becomes the school board's overall mid-year or summative evaluation of the superintendent's performance. Once signed by the superintendent and school board chair, the completed form is placed in the superintendent's personnel file.
- The school board chair ensures that the school board complies with all of the requirements of [M.S. 13D.05, Subd. 3\(a\)](#).

*\*Note: When evaluating the superintendent's performance, school board members should be aware that any data that the school district collects is government data that may become the subject of a MGDPA request.*

### Step 3: Schedule and Hold an End-of-Year Summative Evaluation Meeting

At the end of the evaluation cycle, the school board should conduct a summative evaluation of the superintendent. The school board assigns ratings, along with supporting evidence, based on the superintendent's accomplishment of the school board-approved goals and standards. The superintendent's presentations to the school board throughout year, other evidence and data, and an ongoing discussion of the superintendent's progress toward the goals and standards will provide school board members with important information to support their evaluation.

The school board determines the superintendent evaluation process and procedures, which must comply with Minnesota's [Open Meeting Law](#) (Minnesota Statutes Chapter 13D) and the [Minnesota Government Data Practices Act](#) (Minnesota Statutes Chapter 13).<sup>\*</sup> Please see the sample superintendent evaluation timeline (page 5) and a sample end-of-year summative evaluation (page A-6).

School board members prepare for the summative evaluation meeting by reviewing the established goals and standards to determine whether progress was made and/or growth or achievement has occurred. Each school board member should prepare to share observations and ratings for each goal and standard assessed. The school board chair facilitates the discussion and invites the superintendent to provide additional clarification/progress reports, if any, the school district-focused goals and professional development goals for the superintendent.

When considering the rating to choose, school board members should keep the following brief descriptions in mind:

- **“Highly Effective”** – the superintendent's performance goes above and beyond proficiency to achieve an exceptionally high level. This rating is relatively rare.
- **“Effective”** – the superintendent's performance is fully satisfactory, meeting all expectations at a high level. The superintendent not only meets goals and carries out plans effectively, but also shows flexibility and creativity in adjusting to changed circumstances or unexpected roadblocks and can articulate the progress to date and future plans.
- **“Developing”** – the superintendent's performance demonstrates many of the characteristics associated with effective performance, although a few exceptions and inconsistencies may exist.
- **“Ineffective”** – the superintendent's behavior does not demonstrate the characteristics associated with effective performance. The superintendent may behave contrary to expectations or may fail to show positive behaviors desired. This rating is relatively rare.

Based on the discussion, the school board completes an overall end-of-year summative evaluation form and provides a summary of its conclusions at its next open school board meeting. The school board chair ensures that a copy of the summative evaluation is placed in the superintendent's personnel file.

## **Tips for Conducting a Fair and Objective Evaluation Meeting**

Holding the evaluation meeting requires prior thought and tact. The school board has a responsibility to evaluate the superintendent's performance. Unfortunately, no evaluation process or instrument is completely objective and some subjectivity is to be expected. However, every evaluation process should foster a fair analysis of the superintendent's performance.

Tips for conducting the superintendent's evaluation include:

- Maintain a respectful, professional process
- Focus on standards and goals, not personality
- Identify strengths in performance on which the superintendent can build
- Address poor results with tact and constructive criticism
- Give recommendations for corrective action where needed
- Go beyond conclusion reporting; use a problem-solving focus
- Encourage a professional development plan
- Conclude the evaluation by outlining priority goals for the coming year

## **OVERVIEW OF PART 3**

### **Part 3: Appendices**

1. Evidence Examples
  
2. Goals and Standards Evaluation Forms/Examples
  - Sample Form 1 – Establish Goals and Standards
  - Sample Form 2 – Mid-Year Formative Evaluation
  - Sample Form 3 – School Board’s Final End-of-Year Summative Evaluation
  - Sample Form 4 – Final Performance Summary Sheet
  - Sample Form 5 – Superintendent Self-Evaluation Form (Optional)

## APPENDICES

### A. Evidence Examples

The validity, reliability, and effectiveness of the evaluation instrument chosen will rely upon school board members' use of evidence to rate the superintendent's performance regardless of whether the performance evaluation is a goal or standard. Evidence helps to demonstrate performance of the superintendent and removes guess work and subjectivity from the evaluation. Data sources are those documents, communications, newspaper articles, agendas, etc., that provide evidence of the superintendent's performance.

The data sources that serve as evidence of the superintendent's performance should be selected at the beginning of the evaluation cycle and be mutually agreed on by the school board and superintendent. Data sources should be limited to only what is needed to inform rating the superintendent's performance for a specific goal or standard. Excessive use of evidence clouds the evaluation process and wastes precious time and resources. The school board and superintendent should also establish when data sources are to be provided, i.e., as they originate, at designated checkpoints, during self-evaluation, etc.

The following list provides a sampling of data sources that may be used as evidence of performance. The list is by no means exhaustive, but it provides an overview of many commonly created and used data sources. Again, the board and superintendent should work together to select the data sources that best demonstrate the superintendent's performance for each goal and/or standard to be assessed.

School District Policies, Plans, and Reports	Relevant Goal/Standard	Date Submitted
Administrative Calendar		
Affirmative Action Plan		
Auditor's Report		
Community Education Annual Report		
Community Survey		
Crisis Management Plan		
Diversity Training/Awareness Plan		
ESSA Accountability Report		
Long-Range Facilities Management Plan		
Minnesota Report Card		
Minnesota Student Survey Results		
NAEP Data		
Needs Assessment		
Q-Comp Plan		
School Improvement Plan		
Staff Handbook		
Strategic Plan		
Student Handbook		
Wellness Report		
World's Best Workforce Report		

School District Employees		
Background Check Verification		
Contract Negotiations Participation		
Grievances (number, reason, status)		
Hiring Process Documents		
Job Descriptions		
Instruction, Curriculum, and Assessment		
Instruction-focused Professional Development		
Presentations to Staff		
Professional Learning Communities		
Teacher Use of Student Data		
Students and Curriculum		
Bullying/Harassment Programs		
Celebrations of Student Achievement		
Character Education Program		
Curriculum and Instruction Audit		
Curriculum Team Meeting Agendas		
Enrollment Projections		
Equity Program Results		
Graduation Rates		
Open Houses		
Parent Classes		
Parent-Teacher Conferences		
Positive Behavior Supports		
Program Evaluation		
Registration Materials		
Student Achievement Data		
School District Finances		
Bids and Quotes		
Fund Management Policies and Procedures		
Grants Applied For/Received		
School District Budget		
Communications and Community		
Civic Group and Stakeholder Presentations		
Community Meeting Agendas/Minutes		
Community Partnerships		
Outreach Programs		
Parent Communications		
Relationship Building Efforts		
School District Communication Plan		
School District Earned Media		
School District Social Media Plan and Presence		
Superintendent Participation in Community Organizations		
Superintendent Professional Memberships		
Website Development, Maintenance, and Usage		

School Board and Administration		
Administrative Team Meeting Agendas/Minutes		
New School Board Member Orientation Program		
Policies and Administrative Procedures		
Recommendations to the School Board		
School Board and Administrative Goals		
School Board Meeting Agendas		
School Improvement Advisory Committee Minutes		
Workshops and Training Programs		

**B. Evaluation-Related Forms**

A school board and superintendent should collaborate to develop evaluation forms.

Below, five sample forms are provided. The content in each sample form illustrates the nature and extent of the content that might be provided. Your school district may choose to adopt one of these options or create its own evaluation forms.

**Form 1: Establish Goals and Standards**

The goals for the superintendent are set forth, together with the evidence to be provided to establish the superintendent’s performance of the goal. The evaluation scale that the Governance Team will use to evaluate the superintendent’s performance is included.

**Form 2: Mid-Year Formative Evaluation Form**

The superintendent’s goals and the standards are stated and evidence of progress or growth to date is described. The school board then provides overall comments.

**Form 3: School Board’s Final End-of-Year Summative Evaluation**

The superintendent’s goals, which appear on Form 1, are set forth. The school board completes the evaluation scale for each goal and standard and, in addition, states an overall rating for the combined goals and standards. Qualitative guidance is included regarding the goals and standards. The superintendent is provided an opportunity to offer comments.

**Form 4: School Board’s Summary of its Conclusions**

The school board provides a summary statement on each superintendent goal and standard.

**Form 5: Superintendent Self-Evaluation Form (Optional)**

The superintendent provides evidence of performance of each goal, together with evidence of progress/growth related to each goal. The superintendent also provides evidence of progress/growth on each standard, noting areas of strength and areas needing improvement.

<b>SAMPLE FORM 1 – ESTABLISH GOALS AND STANDARDS</b>				
<b>Goal 1:</b> Provide leadership to maximize use of school district resources	<b>Evidence of Performance 1:</b> By (month) of 20--, develop and implement a five (5) year capital improvement plan, identifying general and deferred maintenance needs for all facilities and an annual allocation of resources for meeting needs.			
	<b>Evidence of Performance 2:</b> By the fall of 20__, develop a plan by which the school district will meet the fund balance reserve goal of ___ days or ___% of the annual general fund of the school district.			
	<b>Evidence of Performance 3:</b> Annually prepare and submit a report to the school board concerning expected and unexpected revenue/expenditure changes for all funds for the current fiscal year and for the following three (3) years.			
<b>Goal 2:</b> Provide leadership to strengthen school/community communications and relationships.	<b>Evidence of Performance 1:</b> Assess existing communication methods and identify preferred communication methods and content for internal and external stakeholders concerning volunteer and partnership opportunities.			
	<b>Evidence of Performance 2:</b> Increase by ___% the number of parents who “Agree” or “Strongly Agree” that “the school district provides timely and informative communication about the school district” on the school district’s climate survey.			
	<b>Evidence of Performance 3:</b> Conduct a minimum of four school district surveys and/or community meetings on specific school district programs or initiatives.			
<b>Standard 1. Governance Team: Element 1.b. Goals and/or Strategic Plan</b> <i>Please select one of the following: highly effective, effective, developing, ineffective, or not applicable.</i>				
<b>Highly Effective (4)</b>	<b>Effective (3)</b>	<b>Developing (2)</b>	<b>Ineffective (1)</b>	<b>Not Applicable</b>
<i>Facilitates development of short- and long-term measurable school district goals and aligns available resources to accomplish goals</i>	<i>Facilitates development of short-term and long-term school district goals and recommends financial strategies to meet goals</i>	<i>Goals are defined by implementing standards and seeking to maximize student achievement</i>	<i>Goals are not developed.</i>	

Evaluation Period: \_\_\_\_\_ to \_\_\_\_\_

Superintendent’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

School Board Chair’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

- \* No more than three standards should be evaluated at one time.
- \*\* Additional goals and/or standards/elements may be inserted above.

**SAMPLE FORM 2 – MID-YEAR FORMATIVE EVALUATION FORM\***

**Goal 1:** Provide leadership to obtain and maximize use of the school district’s resources.

**Evidence of Progress and/or Growth to Date:** Action plan with status update on plan, including: documents in progress or completed, minutes of staff/administrative team meetings on plan development, and specific school board policies and administrative rules/regulations developed or used to implement measurable indicators

**Goal 2:** Provide leadership to strengthen school/community communications and relationships.

**Evidence of Progress and/or Growth to Date:** A list was generated of the existing communication methods used with the community, volunteers, and partnership organizations; identifying the preferred modes of communication for each. Action plan outlining a timeline of data and input gathering surveys to be conducted and community meetings has been provided. One survey has been done, data analysis has been initiated.

**Standard 1. Governance Team: Element 1.b. Goals and/or Strategic Plan**

**Evidence of Progress and/or Growth to Date:** Strategic planning process facilitator has been selected by the school board. Several planning sessions have been scheduled. The school board has approved new school district mission, vision, and beliefs statements and is developing the short- and long-range school district goals with community and staff input.

**Overall Comments:**

**Goal 1:** The superintendent developed a detailed and workable action plan. The superintendent has implemented the action plan and has begun to develop short- and long-term goals for the school district, with input from our staff and administrative team. The school board encourages the superintendent to make the goals measurable, as financial strategies will need to be implemented to meet these goals.

**Goal 2:** Initially, the school board thought it would review the data analysis of two surveys by this time. The surveys may be too broad given the results are generating an overwhelming amount of data. The community input meeting held this fall gleaned supportive and specific information regarding program input. This goal may be ongoing as the survey process and procedures are fine tuned.

Mid-Year Evaluation Period: \_\_\_\_\_ to \_\_\_\_\_

Superintendent’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

School Board Chair’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

\*Additional goals and/or standards/elements may be inserted above

SAMPLE FORM 3 – SCHOOL BOARD’S FINAL END-OF-YEAR SUMMATIVE EVALUATION*				
Place <i>one</i> check [✓] in each row for each goal and <i>one</i> check [✓] for overall rating.				
	<b>4 Highly Effective</b>	<b>3 Effective</b>	<b>2 Developing</b>	<b>1 Ineffective</b>
<b>Goal 1:</b> Provide leadership to obtain and maximize utilization of the school district’s resources.				
<b>Goal 2:</b> Provide leadership to strengthen school/ community communications and relationships.				
<b>Overall Goals Rating:</b>				
<b>Standard 1. Governance Team:</b>				
<b>Element 1.b. Goals and/or Strategic Plan</b>				
<b>Overall Rating Standards Ratings</b>				
<b>Overall Rating Goals and Standards (Combined)</b>				
<p><b>A. For the goals and standards, which best illustrates the superintendent’s greatest strength and why?</b> Our superintendent believes in school district strategic planning. The superintendent is very organized in his/her efforts to develop short- and long-term goals and to align available resources to that end. The superintendent is visible at community and school events, always cultivating open lines of communication with our stakeholders, and continually enhances positive relationships.</p> <p><b>B. For the goals and standards, which presented the superintendent with the greatest challenge and why?</b> The abundance of data generated by the survey given was overwhelming. As we move forward with the school district’s new strategic plan, identifying the specific areas that need to be worked on and then inviting community and staff input, both survey and community meeting formats generated is important. The input was invaluable to developing the short-term and long-term goals for our school district and should continue.</p> <p><b>C. How might the school board enhance the superintendent’s strengths and assist in overcoming challenges?</b> Community meeting involvement by individual school board members may support the superintendent. Using the information that the superintendent gleaned from the community will be important evidence for the alignment of resources as we build next year’s school district budget. The expectation of up to four surveys a year needs to be revisited. Equal weight should be given to committee and group meeting input.</p> <p><b>D. Superintendent’s Comments:</b> We made good progress on the goals this year. We gleaned an abundance of information from our stakeholders and the community support is overwhelming. I have aligned school district resources to meet the community supported goals in our upcoming year’s budget. With school board support, this budget will facilitate the needed changes. The comments above will be the basis of next year’s goals.</p>				

Evaluation Period: \_\_\_\_\_ to \_\_\_\_\_

Superintendent’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

School Board Chair’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

\* Additional goals and/or standards/elements may be inserted above.

**SAMPLE FORM 4 – SCHOOL BOARD’S SUMMARY OF ITS CONCLUSIONS \***

**Goal 1:** Provide leadership to obtain and maximize utilization of the school district’s resources.

**Summary Statement:** The superintendent effectively led our school district through a strategic planning action plan that included the development of short-term and long-term goals. These measurable goals will be the basis of an alignment of resources to accomplish these goals.

**Goal 2:** Provide leadership to strengthen school/community communications and relationships.

**Summary Statement:** The superintendent effectively facilitated open communication with our community. The superintendent held small and large group meetings and surveyed stakeholders to get real time data on which to base the short- and long-term goals. This ongoing input is vital to the school district administration and school board as we set school district goals and meet the needs of all of our students.

**Standard 1: Governance Team**

**Element 1.b. Goals and/or Strategic Plan**

**Summary Statement:** The superintendent facilitated the development of the school district’s short-term and long-term goals. The superintendent recommended necessary financial strategies to meet those goals.

Evaluation Period: \_\_\_\_\_ to \_\_\_\_\_

Superintendent’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

School Board Chair’s Signature: \_\_\_\_\_ Date: \_\_\_\_\_

*\*Pursuant to M.S. 13D.05, Subd. 3 (a), the school board may close a meeting to evaluate the performance of an individual who is subject to its authority. At its next open meeting, the school board shall summarize its conclusions regarding the evaluation.*

*Note: The school board’s summary must give enough information so that a reasonable person would know what occurred without disclosing private personnel data. For more information see page 7 or contact MSBA or MASA.*

**SAMPLE FORM 5 – SUPERINTENDENT SELF-EVALUATION FORM (OPTIONAL)**

<p><b>Superintendent</b> <b>Goal 1:</b> Provide leadership to obtain and maximize utilization of the school district’s resources.</p>	<p><b>Evidence of Performance 1:</b> By (month) of 20--, develop and implement a five (5) year capital improvement plan identifying general and deferred maintenance needs for all facilities and an annual allocation of resources for meeting those needs.</p>
	<p><b>Evidence of Performance 2:</b> By the fall of 20__, the school district will meet the fund balance reserve goal of ___ days or ___% of the annual general fund of the school district.</p>
	<p><b>Evidence of Performance 3:</b> On an annual basis, prepare and submit a report to the school board concerning expected and unexpected revenue/ expenditure changes for all funds for the current fiscal year and for the following three (3) years.</p>
<p><b>Evidence of Progress and/or Growth Goal 1 to Date:</b> This year, I facilitated the school board’s strategic planning process. School district staff and community members participated in developing the strategic plan. We are working to align the school district’s resources and the strategic plan priorities and to guide school district decision making. We incorporated the school district’s capital improvement plan into the strategic plan. I am cognizant of the school board’s goal of establishing a 45-day fund balance reserve. I am pleased that we now have set aside an additional five days of fund balance this year and will continue to work toward the established fund balance goal in subsequent years. My annual report includes a review of expected and unexpected revenue and expenditures changes for the current fiscal year and projected scenarios for the next three years</p>	
<p><b>Goal 2:</b> Provide leadership to strengthen school/community communications and relationships.</p>	<p><b>Evidence of Performance 1:</b> Complete an assessment of existing communication methods and number of types of school district-related volunteer and partnership opportunities that identifies preferred communication methods and information wanted and needed about volunteer and partnership opportunities for both internal and external stakeholders.</p>
	<p><b>Evidence of Performance 2:</b> Increase by ___% the number of parents who “Agree” or “Strongly Agree” with the statement “The school district provides timely and informative communication about the school district” on the school district’s climate survey.</p>
	<p><b>Evidence of Performance 3:</b> Conduct a minimum of four school district surveys or community meetings related to specific school district programs or initiatives.</p>
<p><b>Evidence of Progress and/or Growth Goal 2 to Date:</b> Three surveys were conducted this year. The information from the staff and community was analyzed by the administrative team to determine trends and needs, presented to the staff and the community, and used to establish the strategic plan priorities. The strategic planning process resulted in new school district mission, vision, and belief statements, and measurable short- and long-term goals. The survey information was instrumental in the planning process. We will continue to conduct surveys annually, but we will need to be more specific and mindful in of what we want to know when generating the questions. Parents preferred the online survey format and suggested no more than two surveys per year. Doing this each year will get the parents in the routine of sharing their input and help them understand how important their input is to the school district.</p>	

<b>Standard 1. Governance Team: Element 1.b. Goals and/or Strategic Plan</b>				
<i>Believes in and facilitates the development of short- and long-term measurable school district goals and aligns available resources with the budget to accomplish these goals</i>	<i>Facilitates the development of short-term and long-term goals for the school district and recommends necessary financial strategies to meet those goals</i>	<i>Goals are defined by implementing standards and seeking to maximize student achievement</i>	<i>Goals are not developed</i>	
<b>Evidence of Progress and/or Growth Standard 1 to Date:</b> Working through the strategic planning process this year has made me a believer in that process. The input from our stakeholders became the basis and impetus of our school board’s planning. The strategic plan provides a firm foundation on which to make staff, facility, and resource decisions. We will revisit our strategic plan yearly and will glean ongoing input from our stakeholders to guide our work.				
<b>Areas of Strength:</b> As a result of this year’s successful strategic planning process, I have become a strong proponent and advocate for the process and its importance in the school board’s goal of providing a successful learning experience for all students. The strategic plan has focused us all on what is truly important. With this insight, we can use the school district resources appropriately and have made substantial progress toward the school board’s fund balance goal.				
<b>Areas Needing Improvement/Strategies for Improvement:</b> I will take the advice of our stakeholders and streamline our online survey techniques. I will facilitate the school board’s annual review and revision of the school district’s strategic plan. This is a priority that is essential to support the school board’s work.				

Evaluation Period: \_\_\_\_\_ to \_\_\_\_\_

\* Recommend no more than three standards be evaluated at one time.

\*\* Additional goals and/or standards/elements may be inserted above.

\*\*\* MSBA and MASA do not recommend using 360-degree feedback tools for an evaluation because the school board directs the superintendent and should not delegate this responsibility to others. If 360-degree feedback is initiated, it should be used by the superintendent for growth purposes. The decision whether to share the results should be controlled by the superintendent.

