

**GOODHUE COUNTY EDUCATION DISTRICT BOARD AGENDA**

***Tuesday, April 4, 2023 at 6:30 PM***

**River Bluff Education Center, Red Wing**

**395 Guernsey Ln**

**Red Wing, MN 55066**

**AGENDA**

- I. **Call to Order/Adoption of Agenda:**
- II. **Old Business:**
  - A. Program and Facility Planning

2



MN Rule 3525.2340 sets limits for staff to student ratios.

3525.2340 Subd 4 A (2) (c) controls the rooms shaded in blue. These rooms have a maximum occupancy of 8 students to 1 teacher and 1 paraprofessional for a total not to exceed 10 occupants.

3525.2340 Subd 4 A (2) (b) controls the rooms shaded in yellow. These rooms have a maximum occupancy of 6 students to 1 teacher and 2 paraprofessionals for a total not to exceed 9 occupants.

3525.2340 Subd 4 A (1) (c) controls the rooms shaded in orange. These rooms have a maximum occupancy of 12 students with 1 teacher for a total not to exceed 13 occupants.

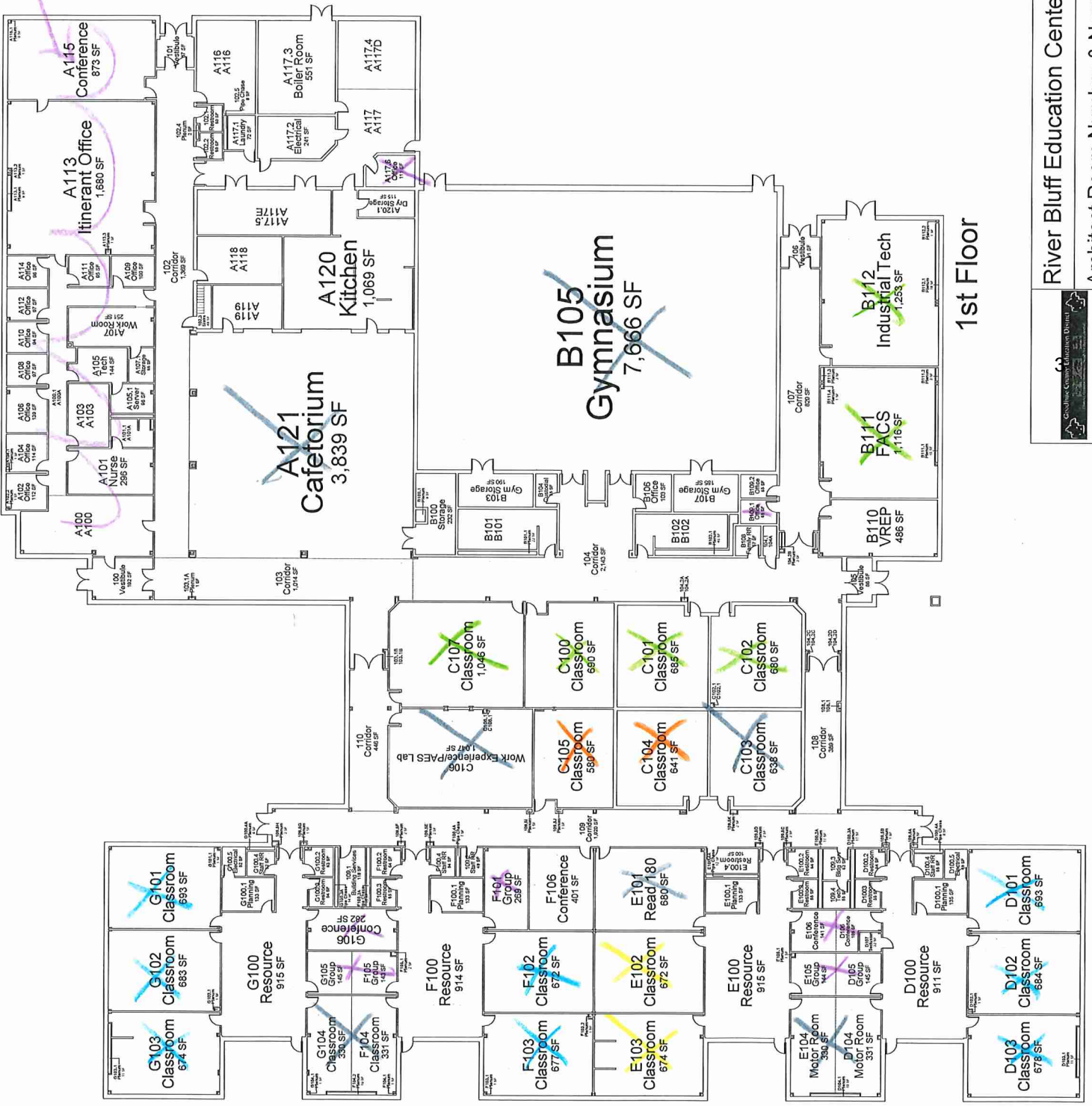
ALC classroom capacity while not in statute or rule are meant to be small. Our ALC classrooms enrollment is 12 or fewer students and 1 teacher for a total not to exceed 13 occupants. These classrooms are shaded in green.

Spaces shaded in purple are either offices.

Spaces shaded in gray are used by students when they are not in their classrooms. These occupants are included in the classroom counts.

# 1st Floor

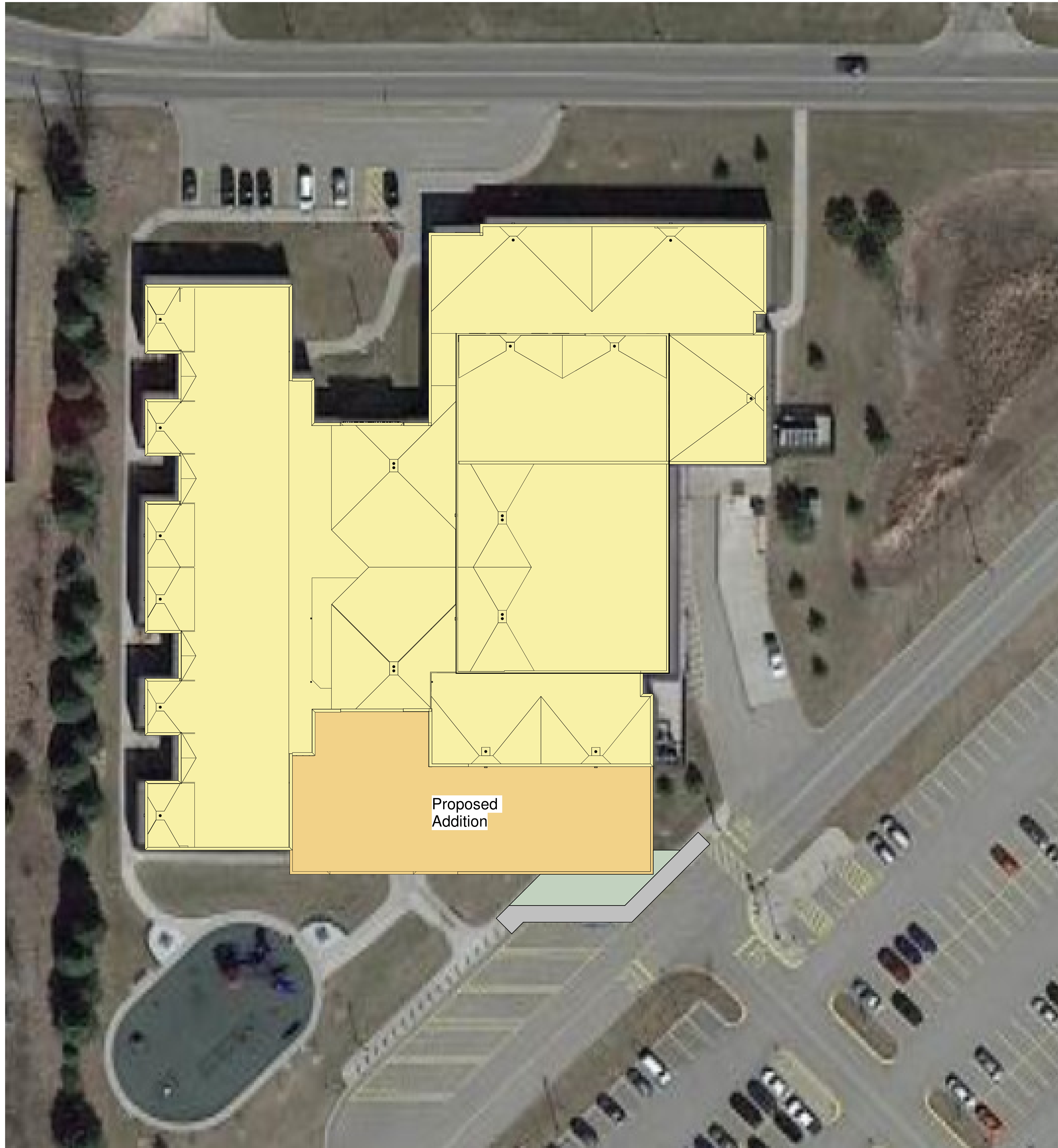
 North Arrow	Date	3/6/2018
	Scale	1" = 38'-0"
River Bluff Education Center		
Architect Room Number & Name		



1st Floor

	Date	3/6/2018
	Scale	1" = 36'-0"
River Bluff Education Center Architect Room Number & Name		





1 SITE PLAN  
A3.2 3/8" = 1'-0"



mla  
architects

12 LONG LAKE RD.  
SUITE 17  
ST. PAUL, MN 55115  
TELE: (651) 770-4442  
FAX: (651) 770-1997

MEMBER:  
AMERICAN INSTITUTE OF ARCHITECTS

I hereby certify that this plan, specification, or report was prepared by me or under my direct supervision, and that I am a duly registered Architect under the laws of the State of Minnesota.

Date: \_\_\_\_\_ Reg. No. \_\_\_\_\_

Signed: \_\_\_\_\_

## RIVER BLUFF EDUCATION CENTER

GOODHUE COUNTY  
EDUCATION  
DISTRICT, 6051

395 GUERNSEY LANE, RED WING,  
MN

### SITE PLAN

NO.	DATE	REVISION DESCRIPTION

PROJECT NO: 22-1010 DATE: \_\_\_\_\_

A3.2



**Goodhue County Education District, Minnesota**  
**Certificates of Participation, Series 2023**

**Summary**

**Assumptions**

Sale Date.....	July 2023
Proceeds Received (Dated Date).....	August 2023
First Levy Year.....	2023 Pay 2024
Par Amount.....	\$ 8,200,000.00
Approximate Annual Payment.....	\$ 615,000.00
Amortization/Terms.....	25 Years
Estimated Interest Rate.....	5.00%

	<u>Cannon Falls ISD 252</u>	<u>Goodhue ISD 253</u>	<u>Kenyon-Wanamingo ISD 2172</u>	<u>Lake City ISD 813</u>	<u>Red Wing ISD 256</u>	<u>Zumbrota- Mazeppa ISD 2805</u>
Maximum Payment.....	\$50,640	\$33,696	\$34,724	\$62,129	\$116,795	\$59,016
Lease Levy Revenue Available Before Issuances of 2023 COPs.....	\$104,844	\$76,061	\$63,213	\$119,521	\$202,348	\$151,356
Remaining Lease Levy Revenue After Issuances of 2023 COPs.....	\$54,204	\$42,365	\$28,489	\$57,392	\$85,554	\$92,340
 <b>Annual Tax Impact</b>						
\$100,000 Home.....	\$5	\$19	\$4	\$6	\$4	\$6
\$200,000 Home.....	\$12	\$49	\$10	\$14	\$9	\$16
\$300,000 Home.....	\$20	\$78	\$15	\$22	\$14	\$25
\$400,000 Home.....	\$27	\$108	\$21	\$31	\$20	\$35
 Ag Homestead, \$7,100 Per Acre*.....	 \$0.24	 \$0.96	 \$0.19	 \$0.28	 \$0.18	 \$0.31
Non-Ag Homestead, \$7,100 Per Acre .....	\$0.48	\$1.92	\$0.38	\$0.55	\$0.35	\$0.62

\*For Ag Homestead land value for up to \$1.9M in EMV, excluding dwelling

Goodhue County Education District, Minnesota  
Certificates of Participation, Series 2023

\$615k Annual, 25 Year Repayment

Property Type	Estimated Market Value (a)	New Levy* Existing Levy Net Increase 2021 NTC Est. Tax Rate (b):	Cannon Falls ISD 252	Goodhue ISD 253	Kenyon-Wanamingo ISD 2172	Lake City ISD 813	Red Wing ISD 256	Zumbrota-Mazeppa ISD 2805
			\$228,858 \$140,715 \$88,143 \$12,997,912 0.678%	\$152,285 \$93,634 \$58,651 \$2,173,683 2.698%	\$156,931 \$96,490 \$60,441 \$11,321,430 0.534%	\$280,781 \$172,640 \$108,141 \$13,953,881 0.775%	\$527,835 \$324,543 \$203,292 \$41,262,639 0.493%	\$266,714 \$163,991 \$102,723 \$11,700,389 0.878%
<b>Residential Homestead</b>	\$100,000		\$5	\$19	\$4	\$6	\$4	\$6
	125,000		7	27	5	8	5	9
	150,000		9	34	7	10	6	11
	175,000		10	41	8	12	8	13
	200,000		12	49	10	14	9	16
	225,000		14	56	11	16	10	18
	250,000		16	63	13	18	12	21
	275,000		18	71	14	20	13	23
	300,000		20	78	15	22	14	25
	400,000		27	108	21	31	20	35
	500,000		34	135	27	39	25	44
	600,000		42	169	33	48	31	55
	750,000		55	219	43	63	40	71
	1,000,000		76	304	60	87	55	99
<b>Commercial/Industrial</b>	\$100,000		\$10	\$40	\$8	\$12	\$7	\$13
	250,000		29	115	23	33	21	37
	500,000		63	250	49	72	46	81
	1,000,000		131	519	103	149	95	169
	3,000,000		402	1,599	316	459	292	520
	5,000,000		673	2,678	530	769	489	871
	7,000,000		944	3,757	744	1,079	687	1,223
	10,000,000		1,351	5,376	1,064	1,544	982	1,749
<b>Apartments (4 or More Units)</b>	\$ 100,000		\$8	\$34	\$7	\$10	\$6	\$11
	200,000		17	67	13	19	12	22
	500,000		42	169	33	48	31	55
	1,000,000		85	337	67	97	62	110
	3,000,000		254	1,012	200	291	185	329
	5,000,000		424	1,686	334	484	308	549
	7,000,000		593	2,361	467	678	431	768
	10,000,000		848	3,373	668	969	616	1,098
<b>Seasonal/Recreational (Residential)</b>	\$ 50,000		\$3	\$13	\$3	\$4	\$2	\$4
	100,000		7	27	5	8	5	9
	150,000		10	40	8	12	7	13
	200,000		14	54	11	16	10	18
	250,000		17	67	13	19	12	22
<b>Agricultural Homestead</b>								
	(Excludes dwelling, up to \$1.9M in total EMV)							
<b>Value per Acre</b>								
	6,100	Per Acre	\$0.21	\$0.82	\$0.16	\$0.24	\$0.15	\$0.27
	7,100	Per Acre	0.24	0.96	0.19	0.28	0.18	0.31
	8,100	Per Acre	0.27	1.09	0.22	0.31	0.20	0.36
<b>Agricultural, Non-Homestead</b>								
<b>Value per Acre</b>								
	6,100	Per Acre	\$0.41	\$1.65	\$0.33	\$0.47	\$0.30	\$0.54
	7,100	Per Acre	0.48	1.92	0.38	0.55	0.35	0.62
	8,100	Per Acre	0.55	2.19	0.43	0.63	0.40	0.71

(a) Estimated market value is the assessed value, the basis for how each property's taxable market value is calculated.

(b) The tax rate increase is derived by dividing the required amount levied for debt service by total net tax capacity for all properties in the district.

\* New levies shown are the highest amount estimated for comparison and planning purposes.

Source: Minnesota Department of Education 2022 Pay 2023 Levy Limitation and Certification Report.



**Goodhue County Education District, Minnesota**  
**Certificates of Participation, Series 2023**

**Summary**

**Assumptions**

Sale Date.....	July 2023
Proceeds Received (Dated Date).....	August 2023
First Levy Year.....	2023 Pay 2024
Par Amount.....	\$ 7,250,000.00
Approximate Annual Payment.....	\$ 615,000.00
Amortization/Terms.....	20 Years
Estimated Interest Rate.....	5.00%

	<u>Cannon Falls ISD 252</u>	<u>Goodhue ISD 253</u>	<u>Kenyon-Wanamingo ISD 2172</u>	<u>Lake City ISD 813</u>	<u>Red Wing ISD 256</u>	<u>Zumbrota- Mazeppa ISD 2805</u>
Maximum Payment.....	\$87,556	\$58,261	\$60,038	\$107,420	\$201,937	\$102,038
Lease Levy Revenue Available Before Issuances of 2023 COPs.....	\$104,844	\$76,061	\$63,213	\$119,521	\$202,348	\$151,356
Remaining Lease Levy Revenue After Issuances of 2023 COPs.....	\$17,288	\$17,800	\$3,175	\$12,101	\$411	\$49,318
 <b>Annual Tax Impact</b>						
\$100,000 Home.....	\$5	\$19	\$4	\$6	\$4	\$6
\$200,000 Home.....	\$12	\$49	\$10	\$14	\$9	\$16
\$300,000 Home.....	\$20	\$78	\$15	\$22	\$14	\$25
\$400,000 Home.....	\$27	\$108	\$21	\$31	\$20	\$35
 Ag Homestead, \$7,100 Per Acre*.....	 \$0.24	 \$0.96	 \$0.19	 \$0.28	 \$0.18	 \$0.31
Non-Ag Homestead, \$7,100 Per Acre .....	\$0.48	\$1.92	\$0.38	\$0.55	\$0.35	\$0.62

\*For Ag Homestead land value for up to \$1.9M in EMV, excluding dwelling

**Goodhue County Education District, Minnesota  
Certificates of Participation, Series 2023**

\$615k Annual, 20 Year Repayment

Property Type	Estimated Market Value (a)	New Levy* Existing Levy Net Increase 2021 NTC Est. Tax Rate (b):	Kenyon-Wanamingo					Zumbrota-Mazeppa
			Cannon Falls ISD 252	Goodhue ISD 253	ISD 2172	Lake City ISD 813	Red Wing ISD 256	ISD 2805
			\$228,891	\$152,307	\$156,954	\$280,822	\$527,913	\$266,753
			\$140,715	\$93,634	\$96,490	\$172,640	\$324,543	\$163,991
			\$88,176	\$58,674	\$60,464	\$108,182	\$203,369	\$102,762
			\$12,997,912	\$2,173,683	\$11,321,430	\$13,953,881	\$41,262,639	\$11,700,389
			0.678%	2.699%	0.534%	0.775%	0.493%	0.878%
<b>Residential Homestead</b>	\$100,000		\$5	\$19	\$4	\$6	\$4	\$6
	125,000		7	27	5	8	5	9
	150,000		9	34	7	10	6	11
	175,000		10	41	8	12	8	13
	200,000		12	49	10	14	9	16
	225,000		14	56	11	16	10	18
	250,000		16	63	13	18	12	21
	275,000		18	71	14	20	13	23
	300,000		20	78	15	22	14	25
	400,000		27	108	21	31	20	35
	500,000		34	135	27	39	25	44
	600,000		42	169	33	48	31	55
	750,000		55	219	43	63	40	71
	1,000,000		76	304	60	87	55	99
<b>Commercial/Industrial</b>	\$100,000		\$10	\$40	\$8	\$12	\$7	\$13
	250,000		29	115	23	33	21	37
	500,000		63	250	49	72	46	81
	1,000,000		131	520	103	149	95	169
	3,000,000		402	1,599	316	459	292	520
	5,000,000		673	2,679	530	769	489	871
	7,000,000		944	3,758	744	1,079	687	1,223
	10,000,000		1,351	5,378	1,064	1,544	982	1,749
<b>Apartments (4 or More Units)</b>	\$ 100,000		\$8	\$34	\$7	\$10	\$6	\$11
	200,000		17	67	13	19	12	22
	500,000		42	169	33	48	31	55
	1,000,000		85	337	67	97	62	110
	3,000,000		254	1,012	200	291	185	329
	5,000,000		424	1,687	334	484	308	549
	7,000,000		593	2,362	467	678	431	768
	10,000,000		848	3,374	668	969	616	1,098
<b>Seasonal/Recreational (Residential)</b>	\$ 50,000		\$3	\$13	\$3	\$4	\$2	\$4
	100,000		7	27	5	8	5	9
	150,000		10	40	8	12	7	13
	200,000		14	54	11	16	10	18
	250,000		17	67	13	19	12	22
<b>Agricultural Homestead</b>								
	(Excludes dwelling, up to \$1.9M in total EMV)							
<b>Value per Acre</b>	6,100	Per Acre	\$0.21	\$0.82	\$0.16	\$0.24	\$0.15	\$0.27
	7,100	Per Acre	0.24	0.96	0.19	0.28	0.18	0.31
	8,100	Per Acre	0.27	1.09	0.22	0.31	0.20	0.36
<b>Agricultural, Non-Homestead</b>								
<b>Value per Acre</b>	6,100	Per Acre	\$0.41	\$1.65	\$0.33	\$0.47	\$0.30	\$0.54
	7,100	Per Acre	0.48	1.92	0.38	0.55	0.35	0.62
	8,100	Per Acre	0.55	2.19	0.43	0.63	0.40	0.71

(a) Estimated market value is the assessed value, the basis for how each property's taxable market value is calculated.

(b) The tax rate increase is derived by dividing the required amount levied for debt service by total net tax capacity for all properties in the district.

\* New levies shown are the highest amount estimated for comparison and planning purposes.

Source: Minnesota Department of Education 2022 Pay 2023 Levy Limitation and Certification Report.



**Goodhue County Education District, Minnesota**  
**Certificates of Participation, Series 2023**

**Summary**

**Assumptions**

Sale Date.....	July 2023
Proceeds Received (Dated Date).....	August 2023
First Levy Year.....	2023 Pay 2024
Par Amount.....	\$ 4,750,000.00
Approximate Annual Payment.....	\$ 350,000.00
Amortization/Terms.....	25 Years
Estimated Interest Rate.....	5.00%

	<b>Cannon Falls ISD 252</b>	<b>Goodhue ISD 253</b>	<b>Kenyon-Wanamingo ISD 2172</b>	<b>Lake City ISD 813</b>	<b>Red Wing ISD 256</b>	<b>Zumbrota- Mazeppa ISD 2805</b>
Maximum Payment.....	\$50,640	\$33,696	\$34,724	\$62,129	\$116,795	\$59,016
Lease Levy Revenue Available Before Issuances of 2023 COPs.....	\$104,844	\$76,061	\$63,213	\$119,521	\$202,348	\$151,356
Remaining Lease Levy Revenue After Issuances of 2023 COPs.....	\$54,204	\$42,365	\$28,489	\$57,392	\$85,554	\$92,340
<b>Annual Tax Impact</b>						
\$100,000 Home.....	<b>\$3</b>	<b>\$11</b>	<b>\$2</b>	<b>\$3</b>	<b>\$2</b>	<b>\$4</b>
\$200,000 Home.....	<b>\$7</b>	<b>\$28</b>	<b>\$6</b>	<b>\$8</b>	<b>\$5</b>	<b>\$9</b>
\$300,000 Home.....	<b>\$11</b>	<b>\$46</b>	<b>\$9</b>	<b>\$13</b>	<b>\$8</b>	<b>\$15</b>
\$400,000 Home.....	<b>\$16</b>	<b>\$63</b>	<b>\$12</b>	<b>\$18</b>	<b>\$11</b>	<b>\$20</b>
Ag Homestead, \$7,100 Per Acre*.....	<b>\$0.14</b>	<b>\$0.56</b>	<b>\$0.11</b>	<b>\$0.16</b>	<b>\$0.10</b>	<b>\$0.18</b>
Non-Ag Homestead, \$7,100 Per Acre .....	<b>\$0.28</b>	<b>\$1.12</b>	<b>\$0.22</b>	<b>\$0.32</b>	<b>\$0.20</b>	<b>\$0.36</b>

\*For Ag Homestead land value for up to \$1.9M in EMV, excluding dwelling

Goodhue County Education District, Minnesota  
Certificates of Participation, Series 2023

\$350k Annual, 25 Year Repayment

Property Type	Estimated Market Value (a)	New Levy* Existing Levy Net Increase 2021 NTC Est. Tax Rate (b):	Kenyon-Wanamingo					Zumbrota-Mazeppa
			Cannon Falls ISD 252	Goodhue ISD 253	ISD 2172	Lake City ISD 813	Red Wing ISD 256	ISD 2805
			\$192,154	\$127,862	\$131,763	\$235,750	\$443,183	\$223,939
			\$140,715	\$93,634	\$96,490	\$172,640	\$324,543	\$163,991
			\$51,440	\$34,229	\$35,273	\$63,110	\$118,640	\$59,948
			\$12,997,912	\$2,173,683	\$11,321,430	\$13,953,881	\$41,262,639	\$11,700,389
			0.396%	1.575%	0.312%	0.452%	0.288%	0.512%
<b>Residential Homestead</b>	\$100,000		\$3	\$11	\$2	\$3	\$2	\$4
	125,000		4	16	3	4	3	5
	150,000		5	20	4	6	4	6
	175,000		6	24	5	7	4	8
	200,000		7	28	6	8	5	9
	225,000		8	33	6	9	6	11
	250,000		9	37	7	11	7	12
	275,000		10	41	8	12	8	13
	300,000		11	46	9	13	8	15
	400,000		16	63	12	18	11	20
	500,000		20	79	16	23	14	26
	600,000		25	98	20	28	18	32
	750,000		32	128	25	37	23	42
	1,000,000		45	177	35	51	32	58
<b>Commercial/Industrial</b>	\$100,000		\$6	\$24	\$5	\$7	\$4	\$8
	250,000		17	67	13	19	12	22
	500,000		37	146	29	42	27	47
	1,000,000		76	303	60	87	55	99
	3,000,000		235	933	185	268	171	303
	5,000,000		393	1,563	310	449	286	508
	7,000,000		551	2,193	434	629	401	713
	10,000,000		789	3,138	622	901	574	1,020
<b>Apartments (4 or More Units)</b>	\$ 100,000		\$5	\$20	\$4	\$6	\$4	\$6
	200,000		10	39	8	11	7	13
	500,000		25	98	20	28	18	32
	1,000,000		50	197	39	57	36	64
	3,000,000		149	591	117	170	108	192
	5,000,000		248	984	195	283	180	320
	7,000,000		347	1,378	273	396	252	448
	10,000,000		495	1,969	390	565	360	640
<b>Seasonal/Recreational (Residential)</b>	\$ 50,000		\$2	\$8	\$2	\$2	\$1	\$3
	100,000		4	16	3	5	3	5
	150,000		6	24	5	7	4	8
	200,000		8	32	6	9	6	10
	250,000		10	39	8	11	7	13
<b>Agricultural Homestead</b>								
	(Excludes dwelling, up to \$1.9M in total EMV)							
<b>Value per Acre</b>	6,100	Per Acre	\$0.12	\$0.48	\$0.10	\$0.14	\$0.09	\$0.16
	7,100	Per Acre	0.14	0.56	0.11	0.16	0.10	0.18
	8,100	Per Acre	0.16	0.64	0.13	0.18	0.12	0.21
<b>Agricultural, Non-Homestead</b>								
<b>Value per Acre</b>	6,100	Per Acre	\$0.24	\$0.96	\$0.19	\$0.28	\$0.18	\$0.31
	7,100	Per Acre	0.28	1.12	0.22	0.32	0.20	0.36
	8,100	Per Acre	0.32	1.28	0.25	0.37	0.23	0.41

(a) Estimated market value is the assessed value, the basis for how each property's taxable market value is calculated.

(b) The tax rate increase is derived by dividing the required amount levied for debt service by total net tax capacity for all properties in the district.

\* New levies shown are the highest amount estimated for comparison and planning purposes.

Source: Minnesota Department of Education 2022 Pay 2023 Levy Limitation and Certification Report.



**Goodhue County Education District, Minnesota**  
**Certificates of Participation, Series 2023**

**Summary**

**Assumptions**

Sale Date.....	July 2023
Proceeds Received (Dated Date).....	August 2023
First Levy Year.....	2023 Pay 2024
Par Amount.....	\$ 4,150,000.00
Approximate Annual Payment.....	\$ 350,000.00
Amortization/Terms.....	20 Years
Estimated Interest Rate.....	5.00%

	<u>Cannon Falls ISD 252</u>	<u>Goodhue ISD 253</u>	<u>Kenyon-Wanamingo ISD 2172</u>	<u>Lake City ISD 813</u>	<u>Red Wing ISD 256</u>	<u>Zumbrota- Mazeppa ISD 2805</u>
Maximum Payment.....	\$50,569	\$33,649	\$34,676	\$62,042	\$116,631	\$58,933
Lease Levy Revenue Available Before Issuances of 2023 COPs.....	\$104,844	\$76,061	\$63,213	\$119,521	\$202,348	\$151,356
Remaining Lease Levy Revenue After Issuances of 2023 COPs.....	\$54,275	\$42,412	\$28,538	\$57,479	\$85,717	\$92,423
 <b>Annual Tax Impact</b>						
\$100,000 Home.....	<b>\$3</b>	<b>\$11</b>	<b>\$2</b>	<b>\$3</b>	<b>\$2</b>	<b>\$4</b>
\$200,000 Home.....	<b>\$7</b>	<b>\$28</b>	<b>\$6</b>	<b>\$8</b>	<b>\$5</b>	<b>\$9</b>
\$300,000 Home.....	<b>\$11</b>	<b>\$45</b>	<b>\$9</b>	<b>\$13</b>	<b>\$8</b>	<b>\$15</b>
\$400,000 Home.....	<b>\$16</b>	<b>\$63</b>	<b>\$12</b>	<b>\$18</b>	<b>\$11</b>	<b>\$20</b>
 Ag Homestead, \$7,100 Per Acre*.....	 <b>\$0.14</b>	 <b>\$0.56</b>	 <b>\$0.11</b>	 <b>\$0.16</b>	 <b>\$0.10</b>	 <b>\$0.31</b>
Non-Ag Homestead, \$7,100 Per Acre .....	<b>\$0.28</b>	<b>\$1.11</b>	<b>\$0.22</b>	<b>\$0.32</b>	<b>\$0.20</b>	<b>\$0.36</b>

\*For Ag Homestead land value for up to \$1.9M in EMV, excluding dwelling

Goodhue County Education District, Minnesota  
Certificates of Participation, Series 2023

\$350k Annual, 20 Year Repayment

Property Type	Estimated Market Value (a)	New Levy* Existing Levy Net Increase 2021 NTC Est. Tax Rate (b):	Kenyon-Wanamingo					Zumbrota-Mazeppa
			Cannon Falls ISD 252	Goodhue ISD 253	ISD 2172	Lake City ISD 813	Red Wing ISD 256	ISD 2805
			\$192,004	\$127,762	\$131,660	\$235,566	\$442,836	\$223,764
			140,714.79	\$93,634	\$96,490	\$172,640	\$324,543	\$163,991
			\$51,289	\$34,128	\$35,170	\$62,925	\$118,292	\$59,773
			\$12,997,912	\$2,173,683	\$11,321,430	\$13,953,881	\$41,262,639	\$11,700,389
			0.395%	1.570%	0.311%	0.451%	0.287%	0.511%
<b>Residential Homestead</b>	\$100,000		\$3	\$11	\$2	\$3	\$2	\$4
	125,000		4	16	3	4	3	5
	150,000		5	20	4	6	4	6
	175,000		6	24	5	7	4	8
	200,000		7	28	6	8	5	9
	225,000		8	33	6	9	6	11
	250,000		9	37	7	11	7	12
	275,000		10	41	8	12	8	13
	300,000		11	45	9	13	8	15
	400,000		16	63	12	18	11	20
	500,000		20	79	16	23	14	26
	600,000		25	98	19	28	18	32
	750,000		32	128	25	37	23	42
	1,000,000		44	177	35	51	32	57
<b>Commercial/Industrial</b>	\$100,000		\$6	\$24	\$5	\$7	\$4	\$8
	250,000		17	67	13	19	12	22
	500,000		37	145	29	42	27	47
	1,000,000		76	302	60	87	55	98
	3,000,000		234	930	184	267	170	303
	5,000,000		392	1,558	309	448	285	507
	7,000,000		550	2,186	433	628	400	712
	10,000,000		787	3,128	620	899	572	1,018
<b>Apartments (4 or More Units)</b>	\$ 100,000		\$5	\$20	\$4	\$6	\$4	\$6
	200,000		10	39	8	11	7	13
	500,000		25	98	19	28	18	32
	1,000,000		49	196	39	56	36	64
	3,000,000		148	589	117	169	108	192
	5,000,000		247	981	194	282	179	319
	7,000,000		346	1,374	272	395	251	447
	10,000,000		494	1,963	389	564	359	639
<b>Seasonal/Recreational (Residential)</b>	\$ 50,000		\$2	\$8	\$2	\$2	\$1	\$3
	100,000		4	16	3	5	3	5
	150,000		6	24	5	7	4	8
	200,000		8	31	6	9	6	10
	250,000		10	39	8	11	7	13
<b>Agricultural Homestead</b>								
	(Excludes dwelling, up to \$1.9M in total EMV)							
<b>Value per Acre</b>								
	6,100 Per Acre		\$0.12	\$0.48	\$0.09	\$0.14	\$0.09	\$0.16
	7,100 Per Acre		0.14	0.56	0.11	0.16	0.10	0.18
	8,100 Per Acre		0.16	0.64	0.13	0.18	0.12	0.21
<b>Agricultural, Non-Homestead</b>								
<b>Value per Acre</b>								
	6,100 Per Acre		\$0.24	\$0.96	\$0.19	\$0.28	\$0.18	\$0.31
	7,100 Per Acre		0.28	1.11	0.22	0.32	0.20	0.36
	8,100 Per Acre		0.32	1.27	0.25	0.37	0.23	0.41

(a) Estimated market value is the assessed value, the basis for how each property's taxable market value is calculated.

(b) The tax rate increase is derived by dividing the required amount levied for debt service by total net tax capacity for all properties in the district.

\* New levies shown are the highest amount estimated for comparison and planning purposes.

Source: Minnesota Department of Education 2022 Pay 2023 Levy Limitation and Certification Report.



<b>2020-2021 Data</b>			
<b>District Name</b>	<b>Tuition Revenue</b>	<b>Hours Billed</b>	<b>Tuition Rate per Hour</b>
MN River Valley Special Ed Coop	\$62,755.64	5,122	\$12.25
Southern MN Special Ed Coop	\$1,003,794.35	81,438	\$12.33
Goodhue County Education District	\$1,078,670.67	76,670	\$14.07
Zumbro Education District	\$543,743.68	36,673	\$14.83
Intermediate 917	\$9,148,096.50	533,975	\$17.13
Austin/Albert Lea Coop	\$753,489.50	42,020	\$17.93
Intermediate 287	\$15,559,825.04	536,686	\$28.99
Hiawatha Education District	\$1,293,291.40	44,554	\$29.03

Alternative Ed Billing Options - Based on 21-22 year end

District Name	Current Method	ALC What If (RBED)	Formula Amount (WCED)
Hastings	103.37	51.17	51.17
Cannon Falls	31,338.03	68,755.86	126,217.67
Goodhue	23,872.43	30,565.70	60,113.45
Red Wing	705,696.01	549,969.05	709,324.50
Wabasha-Kellogg	516.86	255.85	255.85
Lake City	126,499.72	63,235.07	111,191.36
Kenyon-Wanamingo	1,233.65	5,813.58	29,192.53
Zumbrota-Mazeppa	37,879.38	38,829.66	81,973.07
<b>Total Revenue Billed by GCED</b>	<b>927,139.45</b>	<b>757,475.94</b>	<b>1,118,319.59</b>
<b>Alt Ed Revenue for Residents Served at Resident District (TS &amp; CR)</b>			
Cannon Falls	62,955.70		
Goodhue	20,177.89		
Kenyon-Wanamingo	5,660.07		
Lake City	15,986.75		
Red Wing	146,937.94		
Zumbrota-Mazeppa	17,052.82		
<b>Total</b>	<b>268,771.17</b>		
<b>Program Costs</b>			
All Programs	30,603.95	30,603.95	30,603.95
Cannon Falls Targeted Services	37,983.98	37,983.98	37,983.98
Goodhue Targeted Services	11,779.69	11,779.69	11,779.69
KW Targeted Services	163.22	163.22	163.22
RW Targeted Services	46,917.97	46,917.97	46,917.97
ZM Targeted Services	6,178.41	6,178.41	6,178.41
Pathways 6-7	81,624.76	81,624.76	81,624.76
Tower View	510,325.13	510,325.13	510,325.13
ZM Credit Recovery	10,927.07	10,927.07	10,927.07
Pathways 8-12	324,619.61	324,619.61	324,619.61
Cannon Falls Credit Recovery	11,240.37	11,240.37	11,240.37
Goodhue Credit Recovery	6,300.79	6,300.79	6,300.79
RW Credit Recovery	44,421.28	44,421.28	44,421.28
Lake City Targeted Services	7,727.61	7,727.61	7,727.61
Lake City Credit Recovery	5,643.87	5,643.87	5,643.87
KW Credit Recovery	0.00	0.00	0.00
<b>Total</b>	<b>1,136,457.71</b>	<b>1,136,457.71</b>	<b>1,136,457.71</b>
<b>Cost Coverage</b>	<b>59,452.91</b>	<b>-378,981.77</b>	<b>-18,138.12</b>
ADM Served (all programs)	105.89	105.89	105.89
Average Per ADM	10,732.44	7,153.42	10,561.14

# Programming and Facilities Review and Options

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Goodhue County Education District  
March 2023

Red Wing, Minnesota



# Needs and Next Steps

## Why are we looking at this data

- Provide quality teaching and learning
- Enhance operational cost effectiveness
- Enhance accountability and oversight
- Minimize waste of resources and time
- Rising costs and unpredictable funding

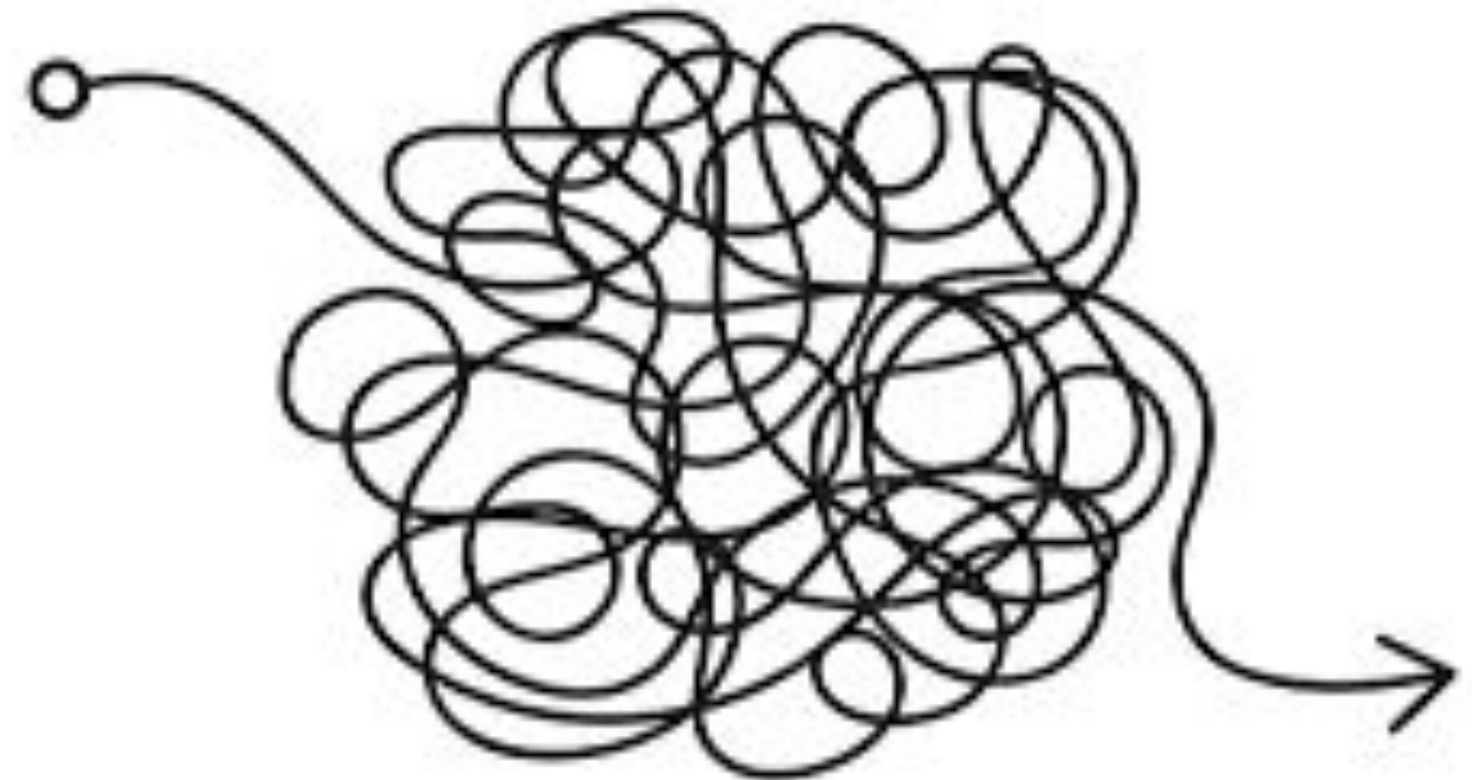
## Key Elements to examine

- Feedback from stakeholders regarding program cost
- Analyze enrollment, finance, program, services, and staffing
- Facility evaluation and space utilization analysis
- Education evaluation
- Facility Options - Available Spaces to Lease or Lease Levy
- Compare and contrast cost of options
- Financial plan
- Next steps



# Where did the conversations begin and what were they about?

- Superintendents asked that we look at revising our formula used to calculate per ADM rate for Alternative Education Programs.
- Impact Program Collaboration Discussions
- Discussion of Support for Newcomers
- During the Revision of our Safety and Emergency Planning Documents
- Recent Health and Safety Information



# Demographics

## Cities in County

- Cannon Falls - 4,053
- Goodhue - 1,191
- Kenyon - 1,865
- Lake City - 5,050
- Mazeppa - 935
- Red Wing - 16,366
- Wanamingo - 1,117
- Zumbrota - 3,452

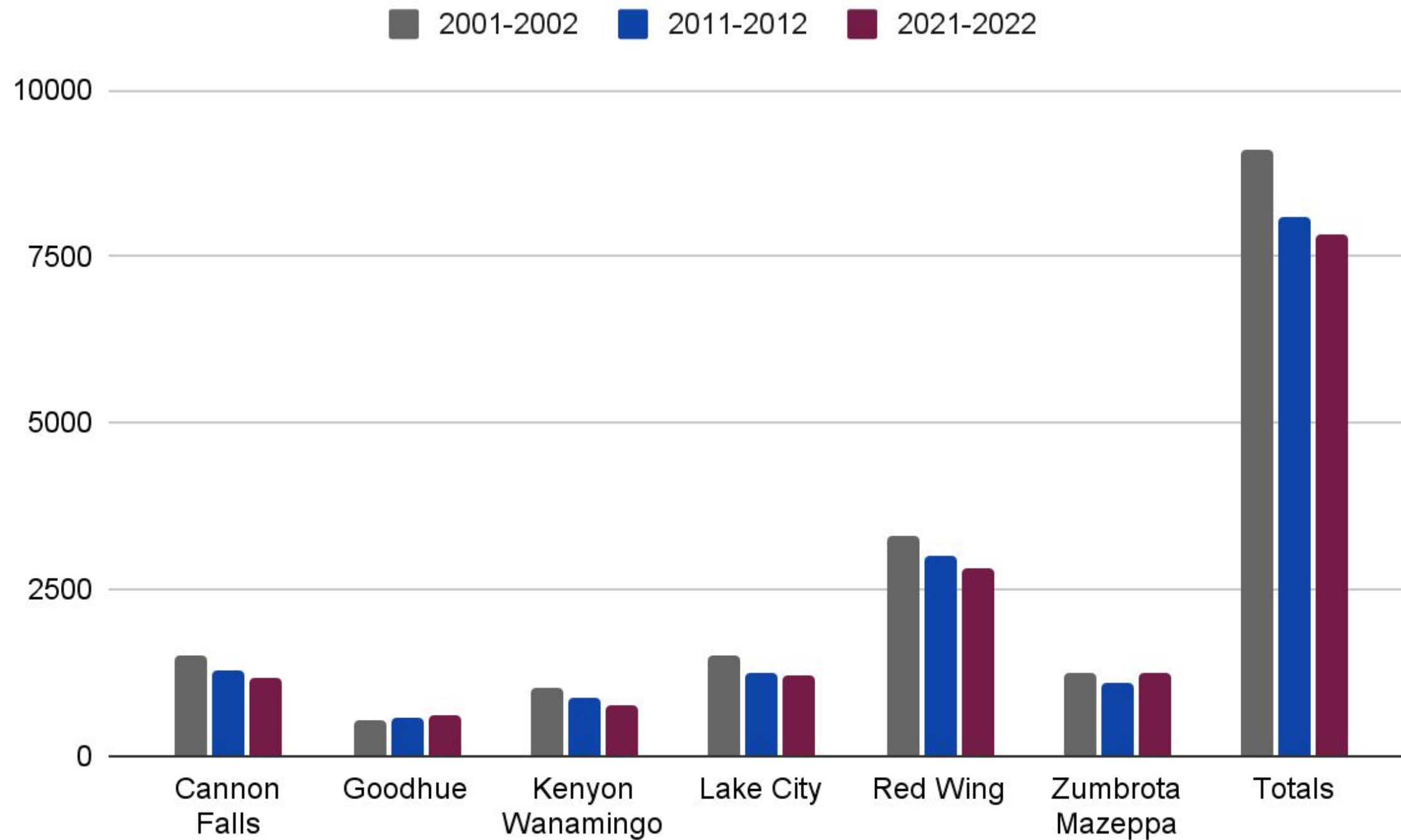
## Sources of Employment

- Health Care & Social Assistance
- Manufacturing
- Retail
- Educational Services
- Construction
- Agriculture



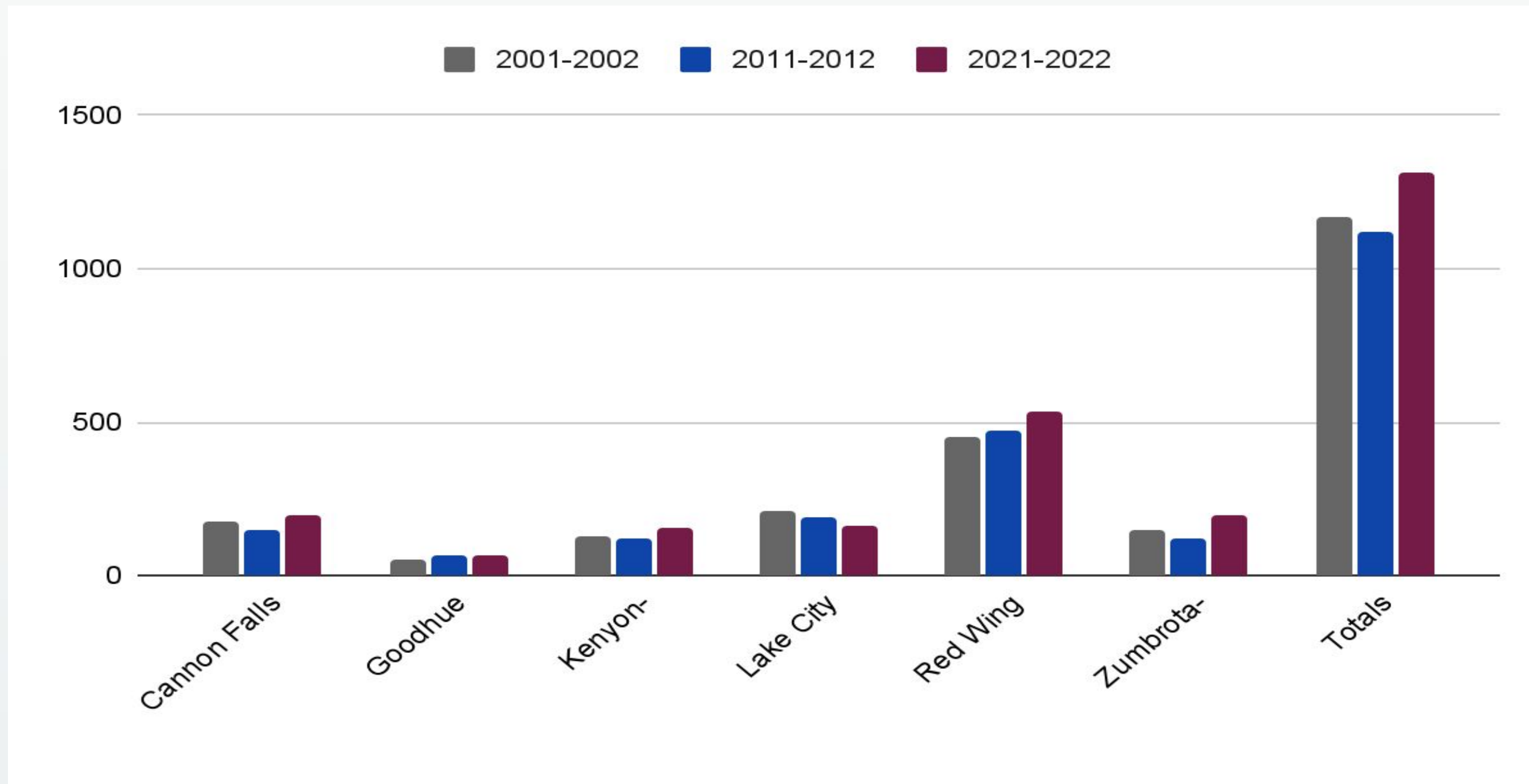
# Trends in Member District Enrollment

Changes in District Enrollment from 2001 -2022



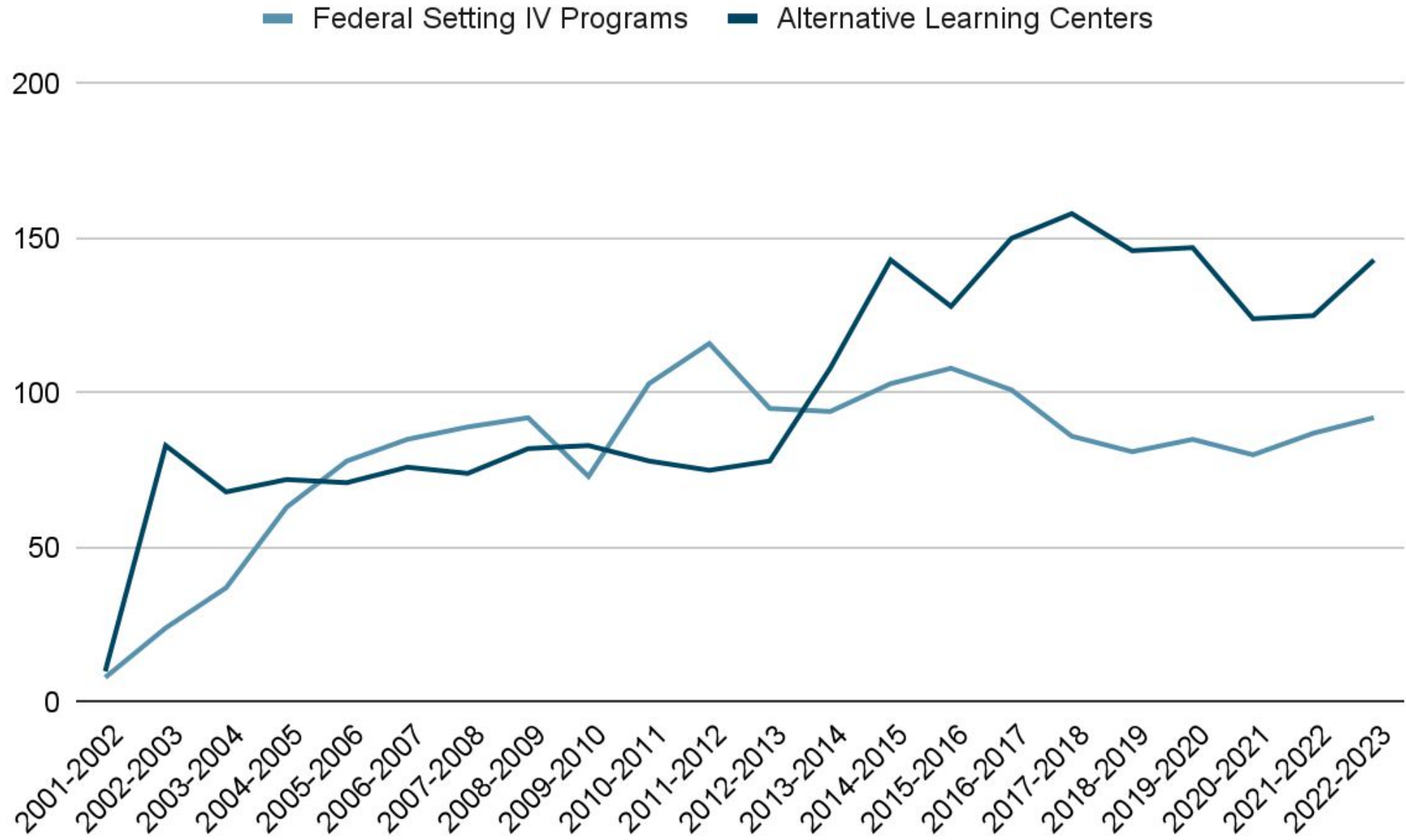
# Special Education Enrollment by District

Changes in District Special Education Enrollment from 2001 -2022





# Center-Based Student Enrollment





## Enrollment Trends for GCED

- Twenty year trend data for total enrollment has declined by 14.2%
- While twenty year trend data for special education enrollment has increased by 12.8%.
- Following the pandemic we have seen an increase in the numbers of students needing specialized programs and placements including our own Federal Setting IV Programs,, our ALCs, Day Treatment and out-of-county placements.



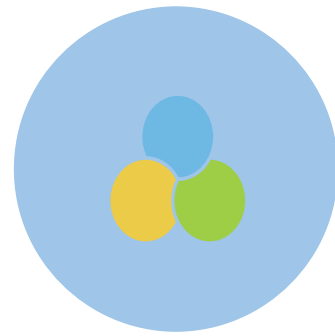
# Changes in Total Staffing Over Time

Category	2012-13	2015-16	2022-23
Administration	6.00	8.00	12.90
Administrative Support	6.00	7.20	6.00
Teachers	27.64	34.48	53.66
Paraprofessionals	29.50	21.00	19.00
Speech Pathologists	3.76	4.70	14.50
Psychologists	5.60	6.00	11.40
Social Workers	8.60	8.00	13.00
Mental Health (Fernbrook)	0.00	2.00	3.00
Occupational Therapists	2.10	3.40	6.00
Physical Therapist	1.00	2.00	2.00
Audiologist	0.90	0.90	1.00
Autism Consultant	1.00	1.00	1.00
Instructional Coach	1.05	4.40	6.00
Early Reading Coordinator	0.00	0.00	1.00
Guidance Counselor	0.00	0.00	1.00
BCBA	0.00	0.00	1.00
Nurse	1.92	3.22	4.92
Other	4.35	8.30	6.58
<b>Total</b>	<b>99.42</b>	<b>114.60</b>	<b>163.96</b>

# GCED General Fund Budget

<b>Fiscal Year</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Fund Balance</b>
2007-2008	\$4,218,587	\$4,664,774	\$253,482
2008-2009	\$5,394,959	\$5,193,626	\$455,179
2009-2010	\$6,731,412	\$6,586,797	\$599,794
2010-2011	\$6,074,053	\$6,050,144	\$623,703
2011-2012	\$6,518,620	\$6,462,586	\$679,735
2012-2013	\$6,534,102	\$6,348,955	\$864,884
2013-2014	\$8,389,068	\$8,264,974	\$988,978
2014-2015	\$9,002,442	\$9,090,913	\$1,150,546
2015-2016	\$10,341,217	\$10,224,021	\$891,873
2016-2017	\$11,256,237	\$11,107,707	\$1,040,403
2017-2018	\$12,174,308	\$11,918,447	\$1,296,264
2018-2019	\$12,418,492	\$12,349,007	\$1,365,750
2019-2020	\$13,103,865	\$12,989,428	\$1,480,187
2020-2021	\$13,461,555	\$40,537,389	\$1,420,889
2021-2022	\$16,288,235	\$16,500,147	\$1,305,553
<b>Difference</b>	<b>\$12,069,738</b>	<b>\$11,835,373</b>	<b>\$1,052,071</b>
<b>% Change</b>	<b>286%</b>	<b>253%</b>	<b>415%</b>

## GCED Sources of Revenue (Actual)



### Source

### Revenue

### % of Revenue

Other Local and County

\$9,223,882

57%

State

\$4,813,151

29%

Federal

\$2,251,202

14%

Total

\$16,288,235

# Differences in Financing a Facility

## Independent School District

1. Determines Need
2. Proposes Construction Concept
3. Voter Approval



## Cooperative

1. Determines Needs
2. Calculates Available Lease Levy Authority
3. Proposes Construction Concept within the Lease Levy Authority Available.
4. Member District Board Approval



## River Bluff Education Center (RBECE) Quick Facts

1. RBECE cost was approximately \$15 million.
2. RBECE is approximately 68,000 square feet.
3. RBECE & the land are owned by the six member districts - GCED leases the building & land from the members.
4. RBECE was built after studies were conducted at the request of our member districts over a period of three years to determine the best way to house the education district programs. The deferred maintenance, ADA, & programmatic needs at our formerly leased sites topped \$12 million at the time. The member districts determined building was the most cost effective & efficient way to address the needs. They chose the current site to best capture additional cost sharing opportunities & connect with county services. Centralizing our services resulted in staffing, maintenance, transportation, technology & equipment savings for all member districts while providing us with the ability to provide consistent programming.
5. Every school district has a responsibility to serve all students within their boundaries. Some of the students within a school district's boundaries are not able to be served within the usual school building that serves kids at each grade level. It is not educationally or economically feasible for districts to all individually design such programs so they often join together to offer these unique services.



# GCED Lease Levy Contributions Taxes Payable 2023

District	Currently Contributed	% Currently Contributed	Amount Available if no change in legislation	Amount available if cooperative legislation is passed. <sup>28</sup>
Cannon Falls	\$137,388	14.73%	\$104,844	\$179,113
Goodhue	\$88,154	9.45%	\$76,061	\$126,410
Kenyon-Wanamingo	\$91,632	9.82%	\$63,213	\$110,689
Lake City	\$149,876	16.07%	\$119,521	\$202,487
Red Wing	\$308,750	33.10%	\$202,348	\$376,821
Zumbrota-Mazeppa	\$157,061	16.84%	\$151,356	\$245,918
<b>Total</b>	<b>\$932,861</b>	<b>100%</b>	<b>\$717,343</b>	<b>\$1,241,438</b>

# Impact Program

Discussions to Date

Looking Ahead

Benefits of co-locating services.

04

September -  
March, 2023

03

GCED & Fernbrook hold meetings to discuss credits, transportation, staffing and referrals to the Day Treatment.

September 2022

02

Fernbrook Family Services opens the Impact Program - a Day Treatment for students in Goodhue County.

1990 - 2008

01

GCED ran a Day Treatment Program. Due to changes at the state level, this program ended.

# Facility Needs

Discussions to Date



**01**

**2012-2014**

Studies completed at the request of member districts to determine how to best serve student needs.

**02**

**May 2014**

Members sign a JPA to jointly exercise their powers to finance and equip a new facility,

**03**

**August 2015**

River Bluff Education Center opens.

**04**

**October 2022**

In consideration of current space issues at RBEC & programming needs requiring additional classrooms, brainstorming began including possibilities of leasing space and/or adding on to RBEC.

**05**

**December 2022**

Conversations about ALC programming options begin..

# Alternative Learning Centers

## Focus of Study

- **Curriculum** - Guaranteed & viable
- **Fiscally Responsible** - Explore viable options, analyze costs & benefits
- **Safety and Security** - ensure safety, security & effective response systems
- **Responsive to Needs** - Adapting to the needs of our students, staff & communities.

## Key Findings

- Average cost/ADM is \$15,000 while average GER is around \$10,000.
- Billing process is still under consideration, regardless of the process....
- By co-locating programs, staffing could be reduced while still providing same options for students.



# Statute Language on Revenue for ALC Programs

(ii) General education revenue for a pupil in a state-approved alternative program without an independent study component must be prorated for a pupil participating for less than a full year, or its equivalent. The district must develop a continual learning plan for the pupil, consistent with section [124D.128, subdivision 3](#). Each school district that has an area learning center or alternative learning program must reserve revenue in an amount equal to at least 90 and not more than 100 percent of the district average general education revenue per pupil unit, minus an amount equal to the product of the formula allowance according to section [126C.10, subdivision 2](#), times .0466, calculated without basic skills revenue, local optional revenue, and transportation sparsity revenue, times the number of pupil units generated by students attending an area learning center or alternative learning program. The amount of reserved revenue available under this subdivision may only be spent for program costs associated with the area learning center or alternative learning program. Basic skills revenue generated according to section [126C.10, subdivision 4](#), by pupils attending the eligible program must be allocated to the program.

# For Fiscal Year 2022

<b>Revenues Per Pupil Unit</b>		
19	Basic Formula Allowance	6,728.00
20	Portion for Transportation	0.0466
21	= (19) X [1-(20)] =	6,414.48
22	Gifted and Talented	13.00
23	Declining Enrollment	30.20
24	Pension Adjustment	41.80
25	Sparsity	0.00
26	Small Schools Revenue	0.00
27	Equity	79.79
28	Transition	0.00
29	Operating Capital	225.39
30	Total of (21) to (29) =	<u>6,804.66</u>

# Tower View Financial History

			2021-22	2020-21	2019-20	2018-19	2017-18
4							
5							
6	RESIDENT ADM SERVED		40.57	56.83	61.38	55.18	54.73
7	NON RESIDENT ADM SERVED		3.23	0.98	3.44	7.06	2.89
8							
9	TOTAL ADM SERVED		43.80	57.81	64.82	62.24	57.62
10							
11							
12	REVENUE GENERATED		390,492.58	465,008.10	495,092.84	476,633.93	433,551.80
13							
14	COMPENSATORY REVENUE		13,721.37	48,458.88	32,642.17	41,047.50	25,889.16
15							
16	EXPENSES						
17	SALARY		344,247.53	340,053.56	375,997.15	349,675.90	350,647.70
18	BENEFITS		142,813.24	128,069.08	133,030.58	135,591.96	132,985.86
19	CONTRACTED SERVICES		14,522.75	1,170.30	15,156.88	11,239.23	12,432.00
20	COPIER		2,750.78	3,990.44	4,041.88	4,073.44	3,339.45
21	TRAVEL		378.26	324.17	0.00	170.26	122.52
22	SUPPLIES		5,612.57	1,890.88	2,383.30	2,231.07	3,176.25
23							
24	TOTAL DISTRICT EXPENSES		510,325.13	475,498.43	530,609.79	502,981.86	502,703.78
25							
26	ADMIN FEE		7,407.19	7,302.74	7,562.07	7,218.60	7,502.98
27							
28	NET REVENUE LESS EXPENSE		-113,518.37	30,665.81	-10,436.85	7,480.97	-50,765.80
29							
30	COST PER ADM		11,507.10	7,513.27	7,798.98	7,537.80	8,405.37

# Pathways Financial History

			2021-22	2020-21	2019-20	2018-19	2017-18
5	RESIDENT EXT ADM SERVED		0.00	0.00	0.00	0.00	0.00
7	NON RESIDENT EXT ADM SERVED		14.52	15.31	25.67	18.39	17.35
9	TOTAL ADM SERVED		14.52	15.31	25.67	18.39	17.35
2	REVENUE GENERATED		138,121.50	123,403.56	196,814.06	141,067.55	131,878.42
4	COMPENSATORY REVENUE		4,416.75	7,790.08	11,421.96	8,209.50	16,100.49
6	EXPENSES						
7	SALARY		239,471.31	304,850.27	307,536.03	243,248.67	177,776.81
8	BENEFITS		73,944.01	90,751.13	92,501.47	71,172.59	52,304.17
9	SUB TEACHER		7,818.30	2,349.90	3,395.70	5,840.10	7,925.62
0	SUPPLIES		3,106.76	1,736.89	3,399.83	7,528.63	2,278.94
1	STAFF TRAVEL		279.23			85.00	50.00
3	TOTAL DISTRICT EXPENSES		324,619.61	399,688.19	406,833.03	327,874.99	240,335.54
5	ADMIN FEE		4,855.66	5,990.31	5,830.29	4,797.95	3,833.29
7	NET REVENUE LESS EXPENSE		-186,937.02	-274,484.86	-204,427.30	-183,395.89	-96,189.92
9	COST PER ADM		22,386.95	25,988.79	15,630.75	17,643.47	13,145.15

# Combined High School ALC Finances

		2021-22	2020-21	2019-20	2018-19	2017-18
	TOTAL ADM SERVED	58.32	73.12	90.49	80.63	74.97
	REVENUE GENERATED	528,614.08	588,411.66	691,906.90	617,701.48	565,430.22
	COMPENSATORY REVENUE	18,138.12	56,248.96	44,064.13	49,257.00	41,989.65
	EXPENSES					
	SALARY	583,718.84	644,903.83	683,533.18	592,924.57	528,424.51
	BENEFITS	216,757.25	218,820.21	225,532.05	206,764.55	185,290.03
	CONTRACTED SERVICES	25,091.83	7,510.64	22,594.46	21,152.77	23,697.07
	SUPPLIES	8,719.33	3,627.77	5,783.13	9,759.70	5,455.19
	STAFF TRAVEL	657.49	324.17	0.00	255.26	172.52
	TOTAL DISTRICT EXPENSES	834,944.74	875,186.62	937,442.82	830,856.85	743,039.32
	ADMIN FEE	12,262.84	13,293.05	13,392.37	12,016.56	11,336.27
	NET REVENUE LESS EXPENSE	-300,455.38	-243,819.05	-214,864.16	-175,914.93	-146,955.72
	COST PER ADM	14,316.61	11,969.18	10,359.63	10,304.56	9,911.16

# Tower View Staffing 2022-23

0.20 Principal

1.0 Math Tutor

1.0 Science Teacher

1.0 Math Teacher

1.0 ELA Teacher

1.0 Social Studies Teacher

0.40 Work Experience Teacher

0.50 Special Ed Teacher

0.33 Counselor

0.30 Social Worker

Estimated year end ADM - 60

Teacher/Student Ratio - 1:14

# Pathways Staffing 2022-23

0.33 Art Teacher

0.38 ELA Teacher

0.12 FACS Teacher

0.29 Math Teacher

0.72 Science Teacher

0.40 Social Studies Teacher

0.33 Counselor

Estimated End of Year ADM - 25

Teacher/Student Ratio - 1:11

# Tower View 2022-23 Budget

TOTAL ADM SERVED		60.00
REVENUE GENERATED		489,935.52
COMPENSATORY REVENUE		7,469.76
EXPENSES		
SALARY		402,272.00
BENEFITS		151,026.00
CONTRACTED SERVICES		12,360.00
COPIER		2,800.00
TRAVEL		150.00
SUPPLIES		4,096.00
TOTAL DISTRICT EXPENSES		572,704.00
ADMIN FEE		7,407.19
NET REVENUE LESS EXPENSE		-82,705.91
COST PER ADM		9,544.02

# Pathways 2022-23 Budget

9	TOTAL ADM SERVED		25.00
0			
1			
2	REVENUE GENERATED		204,909.00
3			
4	COMPENSATORY REVENUE		1,144.56
5			
6	EXPENSES		
7	SALARY		181,800.00
8	BENEFITS		52,346.00
9	CONTRACTED SERVICES		5,500.00
0	TRAVEL		500.00
1	SUPPLIES		6,756.00
2			
3	TOTAL DISTRICT EXPENSES		246,902.00
4			
5	ADMIN FEE		4,855.00
6			
7	NET REVENUE LESS EXPENSE		-45,703.44
8			
9	COST PER ADM		10,024.50

# Combined 2022-23 High School ALC Budget

TOTAL ADM SERVED		85.00
REVENUE GENERATED		694,844.52
COMPENSATORY REVENUE		8,614.32
EXPENSES		
SALARY		584,072.00
BENEFITS		203,372.00
CONTRACTED SERVICES		20,660.00
TRAVEL		650.00
SUPPLIES		10,852.00
TOTAL DISTRICT EXPENSES		819,606.00
ADMIN FEE		12,262.19
<b>NET REVENUE LESS EXPENSE</b>		<b>-128,409.35</b>
COST PER ADM		9,685.34

# 2023-24 Proposed Combined High School ALC Teaching Staff

1.83 ELA Teachers

1.67 Science Teachers

0.83 Social Studies Teacher

1.67 Math Teachers

0.50 Health & PE Teacher

0.34 Art Teacher

0.50 Industrial Tech Teacher

0.50 FACS Teacher

# Reductions Realized if Programs are Combined

0.40 Work Experience - \$65,377

1.0 Math Tutor - \$39,524

1.0 Social Studies - \$100,255

0.3 Social Worker - \$14,523

1.0 Reception - \$25,246.43

**Total - \$244,925 (Reduction to General Fund Year over Year)**

Additional savings will include equipment, travel, transportation et. al.

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# ALC timeline 2022-2023

ALC programming is determined by the GCED Joint Powers Board.



The ALC site is TBD.

RWPS is informed of purchased contracts by April 1 of each school year.

# ANDERSON CENTER LEASE W/RWPS

## 2022-2023

### Anderson Center/RWPS Lease Agreement

**01**

These two entities are in a lease agreement until June 30, 2028. Currently, the lease is approximately \$43,000 per year.

### School Safety Measures

**03**

RWPS & GCED share a Safety & Emergency Action Plan. Both districts need all school sites to have the same safety features as other district sites.

**02**

### Environmental Study

RWPS ordered an environmental study done for the rental spaces at the Anderson Center. Results of that study indicated a need for updates.

### RWPS/AC Boards

Anderson Center representatives are asking for an extended lease in order to fundraise for these major improvements. RWPS board would need to approve lease extension.

**04**

The Lease Agreement decision is determined by the RWPS Board & the Anderson Center.

# Timeline for 2023 - 2024 Programming

# Timeline for 2024 - Forward Programming

- III. **Other:**
- IV. **Next Meeting Date: Thursday, April 27, 2023 at 7:00 PM. at the River Bluff Education Center in Red Wing.**
- V. **Adjournment**