

WORK SESSION AGENDA

International Falls Public Schools, ISD #361
Monday, February 4, 2019 at 5:00 PM
FHS Library, 1515 11th Street, International Falls, MN
District Website: www.isd361.k12.mn.us

Mission Statement: *In partnership with parents and the community, the International Falls School District will prepare every student to become a productive citizen by developing their maximum potential within a safe climate of mutual respect and trust.*

This is the first meeting of the School Board to receive initial projections for fiscal year 2019-2020 along with discussion.

Call to Order

1. Roll Call:

Mike Holden___	Michelle Hebner___
Toni Korpi___	Jennifer Windels___
Terry Murray___	Ted Saxton___
Roxanne Skogstad-Ditsch___	Kevin Grover___
Ella Bahr-Jefferis___	

2. Pledge of Allegiance

Approval of Agenda

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

Work Session Agenda

1. Receive facility report from Trane.
2. Review District enrollment and forecast of current year and fiscal year 2019-2020. 2
3. Presentation and review of revenue and expense budgets for revised fiscal year 2018-2019 and draft fiscal year 2019-2020. 5
4. Open forum relating to fiscal year 2019-2020.
5. Board discussion relating to fiscal year 2019-2020.

Adjournment

Motion by ___, second by ___ to adjourn meeting at ___ pm. Motion carried / failed.

GRADE PROGRESSION REPORT
ADM SERVED KINDERGARTEN TO GRADE 12

	HK/KG	1	2	3	4	5	6	7	8	9	10	11	12
FY17	87	69	87	74	69	80	74	90	72	92	84	98	89
FY18	73	82	70	83	79	63	78	80	87	77	87	77	97
FY19	68	61	79	68	81	81	64	73	78	86	70	87	78
Net 18 to 19:		-12	-3	-2	-2	2	1	-5	-2	-1	-6	0	0

ADM = Average Daily Membership
 ADM SERVED Kindergarten to Grade 12
 Excludes ALC, Resident Tuition, C&T, Residents Out
 Includes Residents Attending, Non Residents In
 PSEO Students are reported as residents attending.

ADM SERVED BY BUILDING
Data as of 12/2018 Projection

Building	Grades Served	ADM Served FY14	ADM Served FY15	ADM Served FY16	ADM Served FY17	ADM Served FY18	EST. ADM Served FY19	EST. ADM Served FY20
FES	HK/KG	70	85	76	87	73	68	75
	1	70	76	85	69	82	61	63
	2	75	66	72	87	70	79	61
	3	78	75	64	74	83	68	79
	4	93	75	76	69	79	81	68
	5	75	94	73	80	63	81	81
Total ADM Served FES:		461	471	446	467	449	438	427
Average Class Size:		77	78	74	78	75	73	71
FHS	6	96	73	89	74	78	64	81
	7	93	94	73	90	80	73	64
	8	97	88	92	72	87	78	73
	9	96	96	88	92	77	86	78
	10	83	97	95	84	87	70	86
	11	71	74	90	98	77	87	70
	12	67	72	79	89	97	78	87
Total ADM Served FHS:		604	593	607	600	583	537	539
Average Class Size:		86	85	87	86	83	77	77
TOTALS:		1066	1064	1053	1068	1032	975	966
		82	82	81	82	79	75	74

Reference:

ADM Served = Average Daily Membership Served

- 1) Includes Residents Attending, Non Residents In
- 2) Excludes ALC, Resident Tuition, C&T, Residents Out
- 3) PSEO Students are reported as residents attending.
- 4) Excludes Early Childhood Special Ed

FALLS ELEMENTARY AVERAGE CLASS SIZES / SECTIONS
Students Served
12/2018

FISCAL YEAR:

FY2016 - 2017

	K	1	2	3	4	5	TOTAL:
# of Students Served:	87	69	87	74	69	80	467
# of Sections:	4	4	3	3	3	3	20
Average Class Size:	22	17	29	25	23	27	23

FISCAL YEAR:

FY2017 - 2018

	K	1	2	3	4	5	TOTAL:
# of Students Served:	73	82	70	83	79	63	449
# of Sections:	4	4	3	4	3	3	21
Average Class Size:	18	20	23	21	26	21	21

FISCAL YEAR:

FY2018 - 2019 - estimated December 17, 2018

	K	1	2	3	4	5	TOTAL:
# of Students Served:	68	61	79	68	81	81	438
# of Sections:	4	3	4	3	3	3	20
Average Class Size:	17	20	20	23	27	27	22

FISCAL YEAR:

FY2019 - 2020 - estimated December 17, 2018

	K	1	2	3	4	5	TOTAL:
# of Students Served:	75	62	61	79	68	81	426
# of Sections:	4	3	3	4	3	3	20
Average Class Size:	19	21	20	20	23	27	21

**Assumes 100% grade progression in grades 2-5 FY19 to FY20.*

In general terms these are the significant changes to the fiscal year budgets. This is meant to capture the significant changes for discussion only.

Fiscal Year: 2018 - 2019 - Revised

<u>Revenue</u>	<u>FY19</u>
General Education Aid:	
* Loss of approx. 21 ADM over forecast	(142,184)
* Decline Enrollment Adj	130,000
	<u>(12,184)</u>
 Other Revenue	 4,000
* Added Carry Over	
* Increased One Time Sources	
* State / Misc Revenue Adj	
*Adjusted corresponding expense where tied to one time	
Total:	<u><u>(8,184)</u></u>

Fiscal Year: 2019 - 2020 - Draft

<u>Revenue</u>	<u>FY20</u>
General Education Aid:	(171,325)
* Assumed will get increase in formula	
* Reduction in Compensatory	
* ADM Decline	
 Other Revenue	 (116,811)
* Removed Carry Over	
* Removed One Time Revenue	
* Reduced Misc Revenue	
*Adjusted corresponding expense where tied to one time	
	<u><u>(288,136)</u></u>

Expenses

Safety Purchases	17,153
3rd Party expense increase	75,000
FOB doors pool / arena	22,530.00
Gym Lights	26,995.00
Teacher stipends / lane changes	19,000.00
FES Playground repaving	27,258.00
Reduce Technology Budget	(10,000.00)
Total:	<u><u>177,936</u></u>

Expenses

Removed busses	(202,000)
Added PC Purchase set aside	75,000
Increased Adoption Cycle (net change)	80,000
Removed 3rd Party purchases	(75,000)
Removed truck	(20,000)
Wages / Benefits	148,964
* Adjusted Lanes / Steps & Benefit Adj.	
* Increase Days +3	
* Assume wage increase	
* TRA Increase	
* Removed Long Term Subs	
* Teacher Stipends	
Reduced Supplies / Technology Budget	(58,216)
Reduced Purchased Services	(86,829)
	<u><u>(138,081)</u></u>

GENERAL OPERATING FUND
ISD 361 Budget Report with Fund Balance
As of February 4, 2019

	FY 17 - 18 DRAFT ACTUAL 06/30/2018	FY18 - 19 ADOPTED 05/21/2018	FY18 - 19 Revised 01/25/19	Net change FY19 Revised - FY19 Adopted	FY19 - 20 DRAFT 2/4/2019	Net Change FY20 Draft - FY19 Revised
GENERAL FUND:						
Revenue by Source:						
Local Property Taxes	1,962,979	2,521,773	2,412,067	(109,706)	2,417,895	5,828
Other Local & County Revenue	365,507	305,000	280,700	(24,300)	264,350	(16,350)
Revenues from State Sources	10,310,142	9,712,085	9,727,955	15,870	9,512,552	(215,403)
Revenues from Federal Sources	733,527	712,796	804,863	92,067	762,555	(42,308)
Sales and Other Conversions of Assets	14,414	-	17,813	17,813	-	(17,813)
Total Revenue:	13,386,570	13,251,654	13,243,398	(8,256)	12,957,352	(286,046)
Expense by Program Series:						
District and School Administration	707,326	680,151	701,460	21,309	700,334	(1,126)
District Support Services	966,808	649,353	647,399	(1,954)	671,559	24,160
Elementary & Secondary Regular Instruction	6,058,783	6,198,375	6,206,712	8,337	6,377,043	170,331
Vocational Instruction	107,851	16,337	43,110	26,773	18,509	(24,601)
Special Education Instruction	1,679,937	1,687,915	1,812,394	124,479	1,799,630	(12,764)
ECFE / School Readiness	38,109	56,812	12,724	(44,088)	13,775	1,051
Instructional Support Services	438,793	385,334	484,220	98,886	437,073	(47,147)
Pupil Support Services	1,323,948	1,536,772	1,459,015	(77,757)	1,274,530	(184,485)
Site, Building and Equipment	1,750,066	1,957,474	1,976,306	18,832	1,920,721	(55,585)
Fiscal and Other Fixed Costs	47,756	48,000	48,000	-	48,000	-
Total Expense:	13,119,377	13,216,523	13,391,340	174,817	13,261,174	(130,166)
Revenues Over (Under) Expenditure:	267,193	35,131	(147,942)	(183,073)	(303,822)	(155,880)
Donations (Fund 11):						
Revenue	170,217	150,000	150,000	-	150,000	-
Expense	192,653	150,000	150,000	-	150,000	-
Revenues Over (Under) Expenditures:	(22,436)	-	-	-	-	-
GASB 68 TRA Accounting Adjustment:						
Revenue	41,777	33,450	33,450	-	33,450	-
Expense	41,777	33,450	33,450	-	33,450	-
Total Revenue Less Expense:	-	-	-	-	-	-
TOTAL REVENUE OVER (UNDER) EXPENSE:	244,756	35,131	(147,942)	(183,073)	(303,822)	(155,880)
TOTAL FUND BALANCE:						
Beginning Fund Balance (7/01/20XX):	3,848,098	3,988,375	4,092,855		3,944,913	
Revenue Over (Under) Expense:	244,756	35,131	(147,942)		(303,822)	
Ending Fund Balance (6/30/20XX):	4,092,855	4,023,506	3,944,913		3,641,091	

ISD #361
Report of Fund Balances with Revenue and Expense Summary
As of February 4, 2018

Fiscal Year: 2017 - 2018 ; FINAL AUDITED						
	Beginning Fund Balance	Revenue Actual	Expense Actual	Revenue Over (Under) Expense	Adjust.	Ending Fund Balance
	7/1/2017					6/30/2018
Unassigned Fund Balance	3,053,426	11,716,523	11,542,227	174,296	(14,003)	3,213,719
<u>Reserved Fund Balances:</u>						
3rd Party Revenue (SPED)	128,641	144,375	132,160	12,215		140,856
Basic Skills:	-	499,269	499,269	0		0
Basic Skills Ext Time:	-	8,389	8,389	(0)		(0)
Career & Technical:	(0)	9,520	35,731	(26,211)		(26,212)
Gifted & Talented:	-	15,184	15,184	(0)		(0)
Health & Safety:	5,617	-	-	-		5,617
Learning & Development:	-	226,922	226,922	0		0
Long Term Facility Mtce:	13,358	330,060	302,116	27,944		41,302
Operating Capital:	370,222	277,720	218,177	59,543		429,765
Safe Schools:	-	45,337	45,337	(0)		(0)
Staff Development:	111,488	144,549	132,046	12,503		123,991
Staff Dev. PBIS Allocation	3,266	-	3,266	(3,266)		(0)
Total Reserved Fund Balance:	632,592	1,701,324	1,618,597	82,727	-	715,319
<u>Assigned Fund Balances:</u>						
Arena Advertising:	9,167	10,500	330	10,170		19,337
Non Spendable Fund Balance:	65,819	-	-	-	14,003	79,822
Fund Balance before Donations:	3,761,004	13,428,347	13,161,154	267,193	-	4,028,197
<u>Donation Fund Balances:</u>						
Committed Fund Balance:	6,190	16,818	14,583	2,235		8,424
Assigned Fund Balance:	80,911	153,399	178,070	(24,671)		56,241
	87,101	170,217	192,653	(22,436)	-	64,665
TOTAL FUND BALANCE:	3,848,105	13,598,564	13,353,807	244,757	-	4,092,862

ISD #361
Report of Fund Balances with Revenue and Expense Summary
As of February 4, 2018

Fiscal Year: 2018 - 2019 - Revised Budget						
	Beginning Fund Balance	Revenue Budget	Expense Budget	Revenue Over (Under) Expense	Adjust.	Ending Fund Balance
	7/1/2018					6/30/2019
Unassigned Fund Balance	3,213,719	11,457,076	11,428,209	28,867		3,242,586
<u>Reserved Fund Balances:</u>						
3rd Party Revenue (SPED)	140,856	125,000	207,244	(82,244)		58,612
Basic Skills:	0	540,826	540,826	-		0
Basic Skills Ext Time:	(0)	19,102	19,102			(0)
Career & Technical:	(26,212)	9,793	9,793	-		(26,212)
Gifted & Talented:	(0)	14,311	14,703	(392)		(392)
Health & Safety:	5,617	(1,000)	-	(1,000)		4,617
Learning & Development:	0	216,818	216,818	-		0
Long Term Facility Mtce:	41,302	437,304	438,851	(1,547)		39,755
Operating Capital:	429,765	264,305	282,799	(18,494)		411,271
Safe Schools:	(0)	42,845	42,845	-		(0)
Staff Development:	123,991	138,968	212,600	(73,632)		50,359
Staff Dev. PBIS Allocation	(0)	-	-	-		(0)
Total Reserved Fund Balance:	715,319	1,808,272	1,985,581	(177,309)	-	538,010
<u>Assigned Fund Balances:</u>						
Arena Advertising:	19,337	11,500	11,000	500		19,837
Non Spendable Fund Balance:	79,822	-	-	-		79,822
Fund Balance before Donations:	4,028,197	13,276,848	13,424,790	(147,942)	-	3,880,255
<u>Donation Fund Balances:</u>						
Committed Fund Balance:	8,424	10,000	10,000	-		8,424
Assigned Fund Balance:	56,241	140,000	140,000	-		56,241
	64,665	150,000	150,000	-	-	64,665
TOTAL FUND BALANCE:	4,092,862	13,426,848	13,574,790	(147,942)	-	3,944,920

ISD #361
Report of Fund Balances with Revenue and Expense Summary
As of February 4, 2018

Fiscal Year: 2019 - 2020: DRAFT 2/4/2019						
	Beginning Fund Balance					Ending Fund Balance
	7/1/2019	Revenue Budget	Expense Budget	Revenue Over (Under) Expense	Adjust.	6/30/2020
Unassigned Fund Balance	3,242,586	11,252,310	11,490,241	(237,931)		3,004,655
<u>Reserved Fund Balances:</u>						
3rd Party Revenue (SPED)	58,612	125,000	136,487	(11,487)		47,125
Basic Skills:	0	488,169	488,169	-		0
Basic Skills Ext Time:	(0)	17,192	17,192			
Career & Technical:	(26,212)	10,872	8,417	2,455		(23,757)
Gifted & Talented:	(392)	14,110	14,110	-		(392)
Health & Safety:	4,617	-	-	-		4,617
Learning & Development:	0	218,502	234,133	(15,631)		(15,631)
Long Term Facility Mtce:	39,755	401,792	401,792	-		39,755
Operating Capital:	411,271	270,151	270,151	-		411,271
Safe Schools:	(0)	42,643	45,337	(2,694)		(2,694)
Staff Development:	50,359	139,061	177,595	(38,534)		11,825
Staff Dev. PBIS Allocation	(0)	-	-			(0)
Total Reserved Fund Balance:	538,010	1,727,492	1,793,383	(65,891)	-	472,119
<u>Assigned Fund Balances:</u>						
Arena Advertising:	19,837	11,000	11,000	-	-	19,837
Non Spendable Fund Balance:	79,822	-	-	-		79,822
Fund Balance before Donations:	3,880,255	12,990,802	13,294,624	(303,822)	-	3,576,434
<u>Donation Fund Balances:</u>						
Committed Fund Balance:	8,424	10,000	10,000	-	-	8,424
Assigned Fund Balance:	56,241	140,000	140,000	-	-	56,241
	64,665	150,000	150,000	-	-	64,665
TOTAL FUND BALANCE:	3,944,920	13,140,802	13,444,624	(303,822)	-	3,641,099