



Finance Advisory Committee Minutes

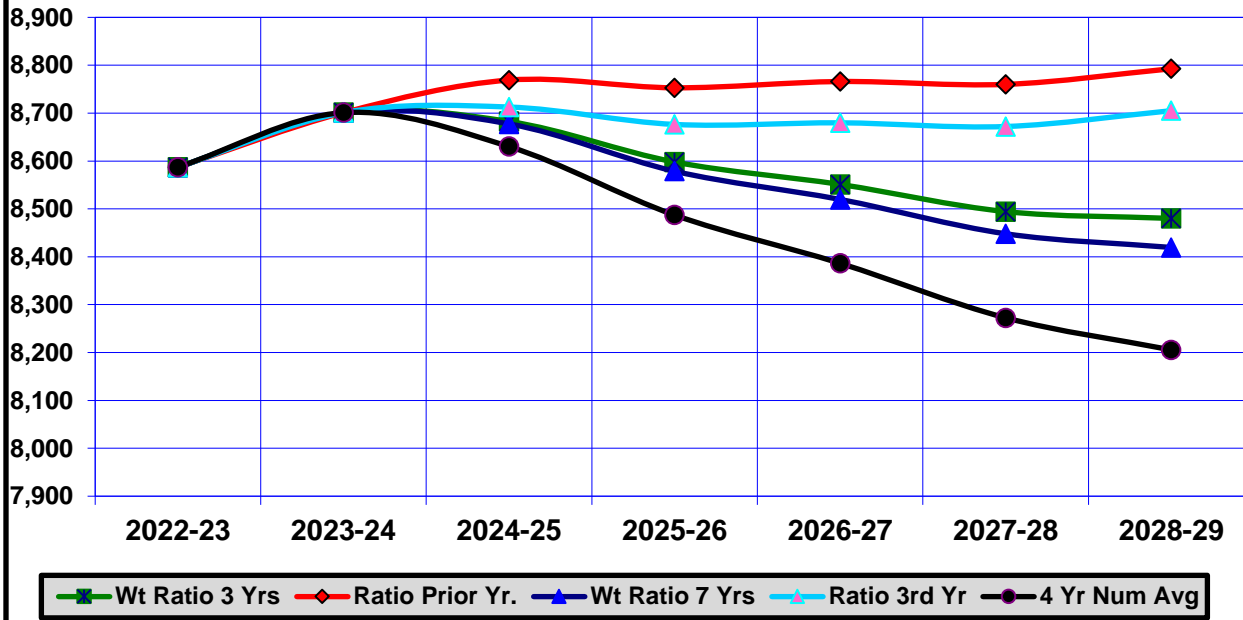
August 15, 2023 | 8:00 to 9:30 am

Community Members Roster: Brian Fleming, Stephanie Williamson, Sara Shower and Mackenzie Meyer

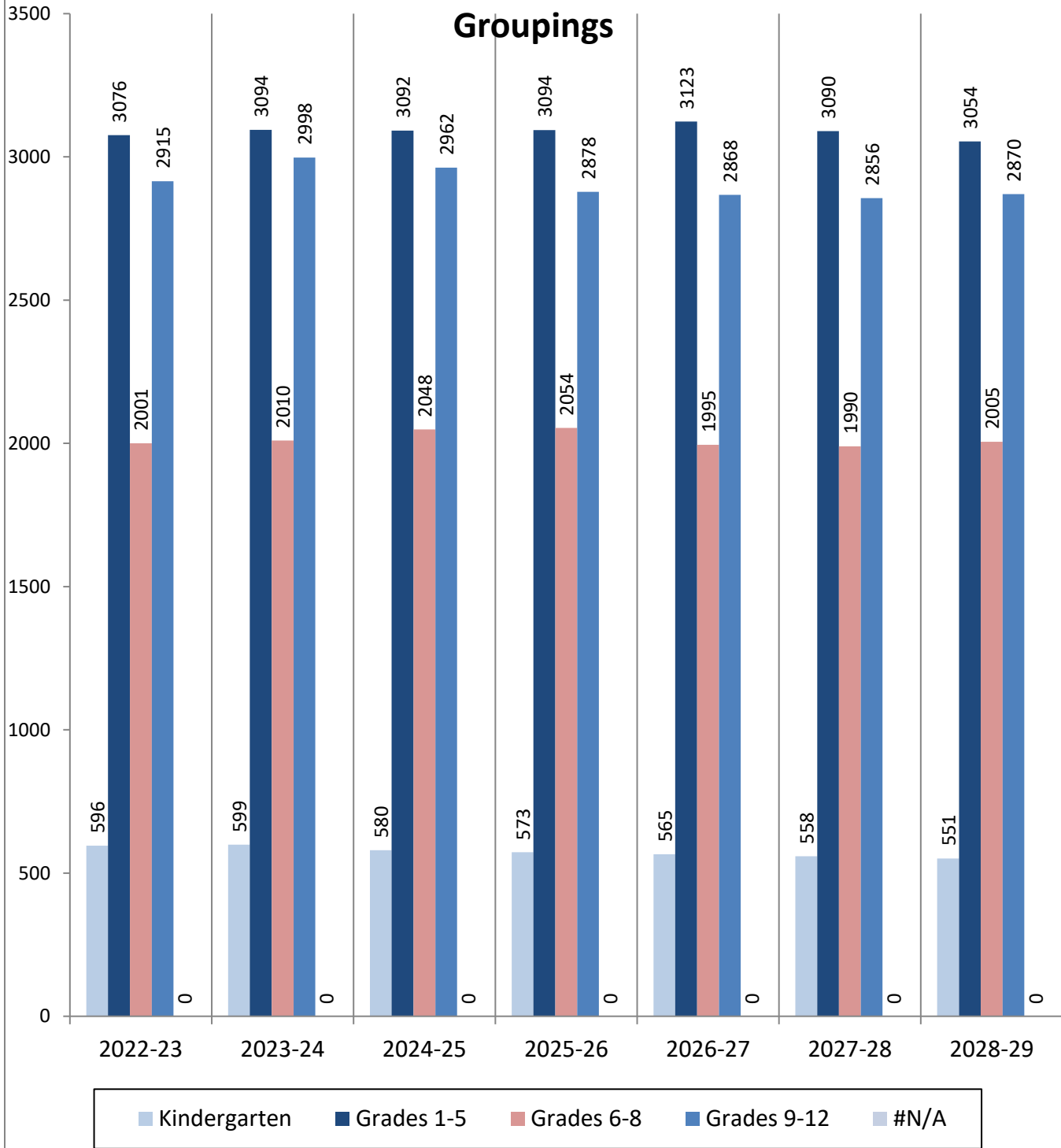
PLSAS Administration Roster: Tammy Fredrickson, Executive Director of Business Services; Jim Dellwo, Executive Director of Operations; Transportation, and Health & Safety; Maureen Mullen, Asst Director of Operations; Transportation, and Health & Safety; Andrea Bradford, Controller; Joe Kuboushek, Principal of Twin Oaks Middle School; Julie Bernick, School Board Treasurer; Amy Bullyan, School Board Director; Dr. Michael Thomas, Superintendent

MEETING MINUTES
Tammy Fredrickson welcomed all in attendance
Tammy Fredrickson presented current enrollment numbers for 2023-24 and projections
Tammy Fredrickson presented the Budget Timeline
Emily Herman presented 2023-24 New Staffing
Tammy Fredrickson presented the Levy
9:00 Meeting Adjourned
Next Meeting will be October 17, 2023 at 8:00 a.m.

Enrollment Graph of Projections Selected



Current and Projected Enrollment by Grade Groupings



ENROLLMENT GRAPHS & TABLES

8/9/2023

PRIOR LAKE-SAVAGE AREA

719

Method

The selected History for Tables & Graphs was: **END OF YEAR A.D.M.**

with **Wt Ratio 3 Yrs**

(3)

	Enrollment History - END-OF-YEAR ADM DATA							Enrollment Projections - END-OF-YEAR ADM DATA					
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	
EC	65.5	67.8	62.9	64.0	65.2	66.0	68.0	64.3	63.5	62.7	63.4	62.6	
VPK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
K	615.4	636.0	664.5	555.1	593.6	595.6	599.0	579.7	572.6	565.4	558.2	551.0	
1	624.1	634.8	645.0	573.4	582.2	608.9	609.0	615.8	596.0	588.6	581.2	573.8	
2	620.3	652.9	649.0	612.3	606.0	572.4	623.0	618.4	625.3	605.2	597.7	590.2	
3	630.6	637.0	657.0	630.0	636.9	620.9	585.0	639.1	634.4	641.5	620.9	613.2	
4	626.1	634.2	647.0	633.6	649.8	640.5	628.0	592.5	647.3	642.6	649.7	628.8	
5	671.0	649.5	649.0	625.9	629.1	633.0	649.0	626.1	590.7	645.3	640.6	647.7	
6	660.4	723.2	699.0	698.7	656.4	647.0	683.0	686.0	661.8	624.3	682.1	677.1	
7	648.2	688.3	747.0	710.1	705.4	649.7	665.0	691.3	694.3	669.8	631.9	690.4	
8	663.6	671.7	702.0	757.4	712.4	704.0	662.0	671.2	697.7	700.8	676.0	637.8	
9	757.9	721.0	719.0	734.2	805.8	742.8	757.0	703.4	713.2	741.4	744.6	718.3	
10	642.6	749.3	721.0	718.5	725.0	776.6	741.0	745.4	692.6	702.2	730.0	733.2	
11	691.1	649.6	738.0	708.2	711.6	705.7	782.0	735.8	740.2	687.8	697.3	724.9	
12	689.5	704.3	673.0	768.0	690.9	690.4	718.0	777.9	731.9	736.2	684.1	693.6	
K-12	8,540.9	8,751.8	8,910.5	8,725.4	8,705.3	8,587.2	8,701.0	8,682.6	8,597.9	8,551.1	8,494.4	8,480.1	
Pre K-12	8,606.3	8,819.6	8,973.4	8,789.3	8,770.5	8,653.2	8,769.0	8,746.9	8,661.4	8,613.8	8,557.8	8,542.7	
% Change K-12		2.47%	1.81%	-2.08%	-0.23%	-1.36%	1.33%	-0.21%	-0.97%	-0.54%	-0.66%	-0.17%	

Enrollment by Grade for Current Year 2023-24

Timeline for FY 24-25 Budget Planning

Revised 8/3/23

Date	Action
July 31	Long-Term Facilities Maintenance Report to MDE
August 7 – October 1	Monitor enrollment for possible staff adjustments
August 14	Submit Lease and Debt Service data to MDE
August 15	Finance Advisory Committee Meeting to discuss enrollment
August 21	Update enrollment projections with MDE
August 28	Board Study Session updates for Audit, Levy, Enrollment
September 8 – September 30	Review levy data from MDE
Sept 11	Board Meeting for Levy discussion, Audit & Enrollment updates
September	Prepare analysis of previous year revenue and expenses
September 25	Board Study Session to vote on approval to pre-certify the levy, review preliminary audit and enrollment update
Late September - November	Review Strategic goals and prepare budget process recommendations
October 2	Certify proposed property tax levies to county auditor -
October 4 - 16	Recommend any final staff adjustment changes
October 9	Board Meeting to review audit presentation
October 17	Finance Advisory Committee Meeting
October 23	Board Study Session Enrollment update and effect on final FY22-23 budget
October 23	Present 5 year Forecast memo to Superintendent
October - November	Prepare SY 2024-25 revenue and expense preliminary budget
November 10	Truth in Taxation notices sent to all property owners
November 13	Board meeting approve audit, budget update
November 27	Board Study Session to discuss final 2023-24 budget and review any required budget amendment
November 30	UFARS data deadline for submission to MDE
December	Review final revenue and enrollment projections for any needed adjustments
December 11	Board Meeting for Truth in Taxation
December 11	Board Meeting to Certify final 2023-24 levy
December 11	Board Meeting to approve final 2023-24 budget if needed
December 19	Finance Advisory Committee meeting
December 28	Final Levy submission to MDE and Department of Revenue
January TBD	Community “Town Hall” meeting for budget presentation
January 8	Board Meeting to discuss budget parameters based on enrollment projections, revenue, expenditure, and staffing assumptions
January 15 - 26	Senior Leader meetings to review budget allocations
January 22	Board Study Session to review budget projections
February 1 - 15	Review budget allocations with Senior Leaders
February 12	Board Meeting for enrollment update and kindergarten enrollment numbers

February 12	Board Meeting 2023-24 Preliminary budget based on assumptions
February 12	Board Meeting 2023-24 program and staffing reductions/additions discussion
February 13	Finance Advisory Committee Meeting
February 14	Learning Leader meeting to present budget allocations
February TBD	Community "Town Hall" meeting for budget presentation
February 26	Board Study Session 2024-25 staffing discussion
March 11	Board Meeting present 2024-25 budget
March 23	Finance Advisory Committee meeting
March 25	Board Study Session 2024-25 any updates on budget
April 8	Board Meeting final 2024-25 budget approval
April 16	Finance Advisory Committee Meeting
April 22	Board Study Session updates
April TBD	Community "Town Hall" meeting for budget update presentation
May 13	Board Meeting updates
May 27	Board Study Session updates
June 10	Board Meeting updates
June 18	Finance Advisory Committee Meeting
July 1	2024-25 School Year begins

DRAFT

Assignment	# Positions	Assignment Count	Available FTE
ADAST - ACCOUNTS PAYABLE	1	1	
ADAST - ACTIVITIES	2	3	-1
ADAST - ASSESSMENT & EQUITY	1	1	
ADAST - BRIDGES AREA LEARNING	1	1	
ADAST - BUILDING	8	8	
ADAST - CAREER CENTER	1	1	
ADAST - CHILD NUTRITION SERVIC	1	1	
ADAST - COMMUNITY ED & KIDS CO	1	1	
ADAST - COMMUNITY EDUCATION SE	0.75	0.75	
ADAST - COUNSELING (HS)	2	2	
ADAST - ENROLLMENT & DISTRICT	1	1	
ADAST - FACILITIES	1	1	
ADAST - FINANCE & ATTENDANCE (2	2	
ADAST - FINANCE (HS)	1	1	
ADAST - HIGH SCHOOL	1	1	
ADAST - HR & STUDENT SERVICES	1	1	
ADAST - LAKER ON-LINE	0.5	0.5	
ADAST - LEAD BUILDING	11	11	
ADAST - LEAD BUILDING MNCAPS	1	1	
ADAST - LEARNING-ACHIEVEMENT-I	1	1	
ADAST - OPERATIONS	1	1	
ADAST - STUDENT SERVICES (HS)	3	3	
ADAST - STUDENT SERVICES/ATTEN	2	2	
ADAST - STUDENT SUPPORT SERVIC	1	1	
ADAST - STUDENT SUPPORT SERVIC	6.25	6.25	
ADAST - TECHNOLOGY	1	1	
ADMIN - ACADEMIC SERVICES	1	1	
ADMIN - ADMINISTRATIVE SERVICE	1	1	
ADMIN - BUSINESS	1	1	
ASST DIRECTOR OF CHILD NUTRITI	1	1	
ASST DIRECTOR OF OPERATION SER	1	1	
ASST DIRECTOR OF SPECIAL ED	2	2	
ASST DIRECTOR ON SPECIAL ASSIG	1	1	
CAMPUS SUPERVISOR	6.375	6.375	
CAMPUS SUPERVISOR - PT	0.5	0.5	
CES - BUILDING MONITOR	3.64378	2.26458	1.3792
CES - MANAGER	1	1	
CES -YOUTH PROGRAM COORDINATOR	1	1	
CHEMICAL HEALTH SPECIALIST	1	1	
CN- ASST MANAGER	10.4375	10.4375	
CN- HELPER/CASHIER/AC	23.9375	15.25	8.6875
CN- PART - TIME	6.1875	4.40625	1.78125
CN- SITE MANAGER	9	9	
CLASSROOM MONITOR	1.875	1.875	
COMM & SOCIAL MEDIA SPECIALIST	1	1	
CONFIDENTIAL - BENEFIT SPECIAL	1	1	
CONFIDENTIAL - BUS SERVICES	1	1	

Assignment	# Positions	Assignment Count	Available FTE
CONFIDENTIAL - ESS HR SPECIAL	1	1	
CONFIDENTIAL - HR ASSISTANT	1	1	
CONFIDENTIAL - PYRL	1	1	
CONFIDENTIAL - SR CERT HR SPEC	1	1	
CONFIDENTIAL - SR PAYROLL	1	1	
ACCOUNTANT - SENIOR	1	1	
CES - EARLY LEARNING ASST COOR	1	1	
CES - FACILITY COORDINATOR	1	1	
CES -KIDS' COMPANY ASST COORDI	1	1	
CES -KIDS' COMPANY COORDINATOR	1	1	
CES-ADULT & COMMUNITY ENGAGEME	1	1	
CHILD NUTRITION COORDINATOR	1	1	
COORD - MARSS COORDINATOR	1	1	
DISTRICT CONTROLLER	1	1	
EMERGENCY PREPAREDNESS & RESPO	1	1	
STAFF ACCOUNTANT	1	1	
EARLY LEARNING COORDINATOR	1	1	
ECSE Coordinator	0.8	0.8	
HEALTH SERVICES COORDINATOR	1	1	
MNCAPS COORDINATOR	1	1	
AM. INDIAN STUDENT SUP COORDIN	1	1	
EAST AFRICAN CULTURAL LIAISON	2	1	1
ESL CULTURAL LIAISON--RUSSIAN	1	1	
ESL CULTURAL LIAISON--SPANISH	2	2	
CUST - BUILDING ENGINEER	3	3	
CUST - BUILDING ENGINEER HIGH	1	1	
CUST - CUSTODIAN	36.5	36.25	0.25
CUST - CUSTODIAN FLOATER	2	2	
CUST - CUSTODIAN MNCAPS	0.5	0.5	
CUST - DELIVERY & WAREHOUSE	1	1	
CUST - INSIDE CERT MAINTENANCE	3	3	
CUST - LEAD ELEMENTARY	7	9	-2
CUST - LEAD HIGH SCHOOL	1	2	-1
CUST - LEAD INSIDE MAINTENANCE	1	1	
CUST - LEAD MIDDLE SCHOOL	2	2	
CUST - LEAD OUTSIDE MAINTENANC	1	1	
CUST - NIGHT LEAD	3	4	-1
CUST - OUTSIDE CERT MAINTENANC	1	1	
CUST - OUTSIDE MAINTENANCE TEC	4	4	
DIR - ACTIVITIES	1	1	
DIR - ASSESSMENT, EVALUATION,	1	1	
DIR - CHILD NUTRITION	1	1	
DIR - COMMUNICATIONS	1	1	
DIR - COMMUNITY SERVICES	1	1	
DIR - EQUITY AND INCLUSION	1	1	
DIR - OPERATION SERVICES	1	1	
DIR - SPECIAL EDUCATION	1	1	

Assignment	# Positions	Assignment Count	Available FTE
DIR - TECHNOLOGY	1	1	
EC DEVELOPMENTAL SCREENER	0.5	0.5	
EC SCREENING NURSE	0.5	0.5	
EC TEACHER ASSISTANT	7.84375	7.84375	
EXECUTIVE ASSISTANT	1	1	
AUDITORIUM & FACILITIES SUPERV	1	1	
HEALTH AIDE	12.4375	12.4375	
HEALTH AIDE FLOATER	1	1	
KC - ASSISTANT	26.98125	24.0125	2.96875
KC - ASST NOON SUPERVISOR	7.28125	6.5	0.78125
KC - SITE LEADER	8	8	
KC - STUDENT SUPPORT	1.59375	1	0.59375
MEDIA SUPPORT	9.5625	9.5625	
BREAKFAST SUPERVISOR	0.0625	0.0625	
LUNCHROOM SUPERVISOR	6.75	4.71875	2.03125
NOON SUPERVISOR	3.375	1.375	2
SSP - TESTING	1.125	1.125	
PRINCIPAL	10	10	
PRINCIPAL (ASSISTANT)	6	6	
PRINCIPAL ON SPECIAL ASSIGNMEN	1	1	
DISTRICT PRINTING PROCESSOR	2	2	
CUED SPEECH TRANSLITERATOR	0.875	0.875	
SSP - SPEC ED CENTERBASED	40.15625	37.4375	2.71875
SSP - SPEC ED ECSE	12.875	12.875	
SSP - SPEC ED RESOURCE	42.875	39.0625	3.8125
SPECIAL NEEDS NURSE	1	1	
SUPERINTENDENT	1	1	
TEA - 1ST GRADE	25	25	
TEA - 2ND GRADE	23	23	
TEA - 3RD GRADE	22	21.33333	0.66667
TEA - 4TH GRADE	22	21	1
TEA - 5TH GRADE	23	23	
TEA - 6TH GRADE	12.2	12.2	
TEA - ART	12.4	12.4	
TEA - ATLAS	1.6	1.6	
TEA - BUSINESS (MNCAPS)	1		1
TEA - BUSINESS EDUCATION	4.85	4.85	
TEA - COMMUNICATIONS	28	28	
TEA - COMMUNICATIONS (MNCAPS)	3	3	
TEA - COMPUTER SCIENCE	1.05	1.05	
TEA - CORE STUDIES TEACHER	1	0.8	0.2
TEA - COUNSELOR	13	13	
TEA - DEAN	11	11	
TEA - DIFFERENTIATION SPECIALI	3.6	2	1.6
TEA - ECFE CHILD TEACHER	2.06	2.06	
TEA - ECFE DEVELOPMENT SCREENE	0.21	0.21	
TEA - ECFE PARENT EDUCATOR	0.79601	0.79601	

Assignment	# Positions	Assignment Count	Available FTE
TEA - ECFE SCHOOL READINESS	8.1	8.1	
TEA - English Second Language	0.4	0.4	
TEA - ENGLISH SECOND LANGUAGE	9.6	9.6	
TEA - FACS	5	5	
TEA - KINDERGARTEN	22	22	
TEA - LAKER ONLINE (SECONDARY)	2.2	2.2	
TEA - LAKER ONLINE SPECIAL ED	0.6	0.6	
TEA - MATH	29.2	29.2	
TEA - MATH (MNCAPS)	1	0.94056	0.05944
TEA - MEDIA	8	7.98559	0.01441
TEA - MUSIC (ELEMENTARY)	6.2	6.2	
TEA - MUSIC (INSTRUMENTAL)	4.95	4.95	
TEA - MUSIC (VOCAL)	3.8	3.8	
TEA - OCCUPATIONAL THERAPIST	4	4	
TEA - OCCUPATIONAL THERAPIST B	1	1	
TEA - PHY ED/HEALTH	26.8	25	1.8
TEA - PHY ED/HEALTH (MNCAPS)	1.8	1.8	
TEA - PHYSICAL THERAPIST	1	1	
TEA - PLSEA PRESIDENTIAL RELEA	0.4	0.4	
TEA - READING	1	1	
TEA - READING INTERVENTION	6.4	6.4	
TEA - SAGE ACADEMY	3	3	
TEA - SAILS	0.5	0.5	
TEA - SCHOOL NURSE	3	3	
TEA - SCHOOL PSYCHOLOGIST	7.6	7.6	
TEA - SCIENCE	27.2	27	0.2
TEA - SOCIAL STUDIES	28	28	
TEA - SOCIAL STUDIES (MNCAPS)	1.6	1.6	
TEA - SOCIAL WORKER	12	12	
TEA - SPANISH IMMERSION (1ST G	4	4	
TEA - SPANISH IMMERSION (2ND G	4	4	
TEA - SPANISH IMMERSION (3RD G	3	3	
TEA - SPANISH IMMERSION (4TH G	3	3	
TEA - SPANISH IMMERSION (5TH G	2	2	
TEA - SPANISH IMMERSION (KINDE	5	5	
TEA - SPANISH IMMERSION SECOND	1	1	
TEA - SPECIAL EDUCATION	71.4	71.4	
TEA - SPECIAL EDUCATION (A/PE	3	3	
TEA - SPECIAL EDUCATION (DHH)	0.99998	0.99998	
TEA - SPECIAL EDUCATION (EC 3-	8.3	8.3	
TEA - SPECIAL EDUCATION (EC B-	2	2	
TEA - SPECIAL EDUCATION (PI)	1	1	
TEA - SPECIAL EDUCATION BEHAVI	2	2	
TEA - SPECIAL EDUCATION HOMEBO	0.4		0.4
TEA - SPECIAL EDUCATION LEAD	5.3	5.3	
TEA - SPEECH	10.4	9.5	0.9
TEA - SPEECH (B-2)	1.6	1.6	

Assignment	# Positions	Assignment Count	Available FTE
TEA - SPEECH (ECSE)	3.4	2.9	0.5
TEA - STUDY STRATEGY TEACHER	0.5	0.5	
TEA - TECHNOLOGY ED (MNCAPS)	0.6	0.6	
TEA - TECHNOLOGY EDUCATION	4.4	4.4	
TEA - TOSA (ASST ACT DIRECTOR)	1	1	
TEA - TOSA (BARR COORDINATOR)	0.6	0.6	
TEA - TOSA (CURRICULUM SPEC.	1.08108	1.08108	
TEA - TOSA (CURRICULUM SPEC. E	1.08108	1.08108	
TEA - TOSA (Q-Comp Coordinator	0.5	0.5	
TEA - TOSA (Q-COMP PEER COACH)	9.5	8.5309	0.9691
TEA - TOSA (SP ED CURRICULUM I	1.08108	1.08108	
TEA - TOSA (SPEC ED ASSISTIVE	0.6	0.6	
TEA - WORLD LANGUAGE (AM. SIGN	2.4	2.4	
TEA - WORLD LANGUAGE (FRENCH)	1.6	1.48243	0.11757
TEA - WORLD LANGUAGE (GERMAN)	1.4	1.4	
TEA - WORLD LANGUAGE (SPANISH)	10	10	
TEA - DAILY SUBSTITUTE ELEMENT	3	2	1
TEA - DAILY SUBSTITUTE SECONDA	4	4	
TECH - DATA SYSTEMS SPECIALIST	1	1	
TECH - DATA SYSTEMS TECHNICIAN	1	1	
TECH - FIELD TECHNICIAN	3	3	
TECH - LEAD TECHNICIAN	1	1	
TECH - NETWORK SYSTEMS SPECIAL	1	1	
TECH - NETWORK SYSTEMS TECHNIC	1	1	
TECH - TECHNOLOGY SPECIALIST	2	2	
GRAND TOTAL	1060.31	1026.88	33.43

FY 23-24 NEW INVESTMENTS

Expenditures

General Fund

Other Funding

NOTE: in FY22-23 78% of budget went directly to schools.

School and Department Allocations for FY 23-24 \$ 116,542,239

This amount includes salary increases and the investments below:

NEW INVESTMENTS (for Job Fair Recruitment)

3.0 Elementary Teachers for OE 2.0 LODL & 1.0 Jeffers Pond	\$	345,000	
1.05 Middle School Teacher	\$	120,750	
2.0 High School Teachers	\$	230,000	
1.75 ALC Teachers	\$	201,250	
1.0 Laker On-Line Teacher		reassigned Staff	
2.0 Specialists (Art, Music, Phy Ed, Media for prep)	\$	230,000	
2.0 Middle School Counselors	\$	230,000	
2.5 Deans	\$	287,500	
Speech Pathologist 1.8 FTE	\$	195,192	
School Psychologist 1.0 FTE	\$	108,440	
SpEd Lead 1.0 FTE	\$	108,440	
SpEd Teachers 2.5 FTE	\$	271,100	
ECSE Teacher 1.0	\$	108,440	
4.0 Cultural Liaisons - Spanish, Somali, Vietnamese, Russian (funded from Achievement and Integration	\$		100,000

HIGH PRIORITY NEW INVESTMENTS

1.5 ECSE paras,, 0.6 Special Ed Teacher for Laker On-line	\$	126,564	
Health Aide floater position	\$	53,020	
1.0 Differentiation Specialist	\$	108,440	
1.5 English Learner teachers, 0.5 English Learner lead teacher (will use Title III and EL aid)			\$216,880
Assistant Director of Human Resources	\$	163,880	
Technology upgrades including 6th/12th grade iPads, HP labs,	\$	545,660	from fund balanc
Year 3 of Math Curriculum	\$	400,000	from fund balanc

Emergency Preparedness & Response program needs		\$	159,745	from fund balanc
Misc operations needs		\$	8,603	from fund balanc
Transportation Contract increase		\$	339,578	from fund balanc
Financial Admin Assistant to support EPRC, LTFM/H&S & Ops (share with Comm Ed)	\$		47,988	
TOTAL NEW INVESTMENTS	\$	2,936,004	\$	1,770,466

Community Education Proposed Staffing Changes

Add positions:

Community Education Manager				
Facilities Admin Assistant (share with Ops)	\$		32,000	
Learning Learning Assistant Coordinator				

Eliminate Positions:

Administrative Assistant Community Education
Administrative Assistant Screening